



Testimony before the Committee on  
Homeland Security and Governmental  
Affairs, U.S. Senate

---

For Release on Delivery  
Expected at 10:00 a.m. EDT  
Wednesday, May 22, 2013

# GOVERNMENT EFFICIENCY AND EFFECTIVENESS

## Opportunities to Reduce Fragmentation, Overlap, and Duplication through Enhanced Performance Management and Oversight

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

# GAO Highlights

Highlights of [GAO-13-590T](#), a testimony before the Committee on Homeland Security and Governmental Affairs, U.S. Senate

## Why GAO Did This Study

As the fiscal pressures facing the nation continue, so too does the need for executive branch agencies and Congress to improve the efficiency and effectiveness of government programs and activities. Opportunities to take such action exist in areas where federal programs or activities are fragmented, overlapping, or duplicative.

To highlight these challenges and to inform government decision makers on actions that could be taken to address them, GAO is statutorily required to identify and report annually to Congress on federal programs, agencies, offices, and initiatives, both within departments and government-wide, that have duplicative goals or activities. GAO has also identified additional opportunities to achieve greater efficiency and effectiveness by means of cost savings or enhanced revenue collection.

This statement discusses the (1) new areas identified in GAO's 2013 annual report; (2) status of actions taken by the administration and Congress to address the 131 areas identified in GAO's 2011 and 2012 annual reports; (3) President's April Fiscal Year 2014 Budget submission and recently introduced legislation; and (4) strategies that can help address the issues GAO identified.

View [GAO-13-590T](#). For more information, contact Orice Williams Brown or A. Nicole Clowers at (202) 512-8678.

May 22, 2013

## GOVERNMENT EFFICIENCY AND EFFECTIVENESS

### Opportunities to Reduce Fragmentation, Overlap, and Duplication through Enhanced Performance Management and Oversight

## What GAO Found

GAO's 2013 annual report identifies 31 new areas where agencies may be able to achieve greater efficiency or effectiveness. Seventeen areas involve fragmentation, overlap, or duplication. For example, GAO reported that the Department of Defense could realize up to \$82 million in cost savings and ensure equivalent levels of performance and protection by taking action to address its fragmented approach to developing and acquiring combat uniforms. Additionally, GAO reported that a total of 31 federal departments and agencies collect, maintain, and use geospatial information. Better planning and implementation could help reduce duplicative investments and save of millions of dollars.

The report also identifies 14 additional areas where opportunities exist to achieve cost savings or enhance revenue collections. For example, GAO suggested that Department of Health and Human Services cancel the Medicare Advantage Quality Bonus Payment Demonstration. GAO found most of the bonuses will be paid to plans with average performance and that the demonstration's design precludes a credible evaluation of its effectiveness. Canceling the demonstration for 2014 would save about \$2 billion. GAO also noted opportunities to save billions more in areas such as expanding strategic sourcing, providing greater oversight for Medicaid supplemental payments, and reducing subsidies for crop insurance. Additionally, GAO pointed out opportunities for enhancing revenues by reducing the net tax gap of \$385 billion, reviewing prices of radioactive isotopes sold by the government, and providing more equity in tobacco taxes for similar types of products.

The executive branch and Congress have made some progress in addressing the areas that GAO identified in its 2011 and 2012 annual reports. Specifically, GAO identified approximately 300 actions among 131 overall areas that the executive branch and Congress could take to reduce or eliminate fragmentation, overlap, or duplication or achieve other potential financial benefits. As of March 6, 2013, the date GAO completed its progress update audit work, about 12 percent of the areas were addressed, 66 percent were partially addressed, and 21 percent were not addressed. More recently, both the administration and Congress have taken additional steps, including proposals in the President's April Fiscal Year 2014 Budget submission.

Addressing fragmentation, overlap, and duplication will require continued attention by the executive branch agencies and targeted oversight by Congress. In many cases, executive branch agencies have the authority to address the actions that GAO identified. In other cases, such as those involving the elimination or consolidation of programs, Congress will need to take legislative action. Moreover, sustained congressional oversight will be needed in concert with the Administration's efforts to address the identified actions by improving planning, measuring performance, and increasing collaboration. Effective implementation of the GPRA Modernization Act of 2010 also could help the executive branch and Congress as they work to address these issues over time.

---

Chairman Carper, Ranking Member Coburn, and Members of the Committee:

We appreciate the opportunity to discuss our 2013 annual report, which presents 31 new opportunities to reduce fragmentation, overlap, and duplication, as well as achieve other financial benefits. It also presents the results of our efforts to follow up on progress made by executive branch agencies and Congress in addressing the areas we identified in our 2011 and 2012 annual reports. Through these three annual reports, we have completed a systematic examination to identify major instances of fragmentation, overlap, or duplication across the federal government. In light of today's challenging fiscal environment, we have also identified additional opportunities to achieve greater efficiency and effectiveness by means of cost savings or enhanced revenue collection.

My testimony today describes the (1) new areas identified in our 2013 annual report; (2) status of actions taken by the administration and Congress to address the 131 areas identified in our 2011 and 2012 annual reports; (3) President's April Fiscal Year 2014 Budget submission proposals and recently introduced legislation; and (4) strategies that can help address the issues we identified. My comments are primarily based upon our three annual reports and related testimonies as well as our body of work on managing for results.<sup>1</sup> The work upon which these reports were based was conducted in accordance with generally accepted government auditing standards.

In summary, our 2013 annual report identifies 31 new areas where agencies may be able to achieve greater efficiency or effectiveness. Although it may be appropriate for multiple agencies or entities to be involved in the same programmatic or policy area due to the nature or magnitude of the federal effort, our report identifies 17 areas of fragmentation, overlap, or duplication where multiple programs and activities may be creating inefficiencies. Figure 1 illustrates the definitions we use for fragmentation, overlap, and duplication for this work. The

---

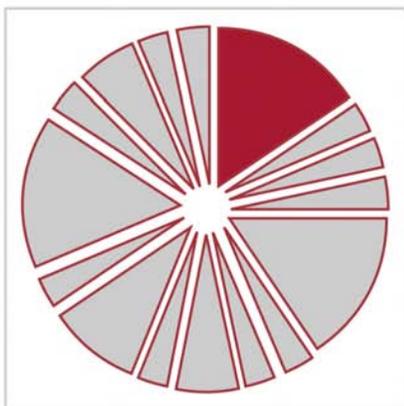
<sup>1</sup>GAO, *2013 Annual Report: Actions Needed to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, [GAO-13-279SP](#) (Washington, D.C.: Apr. 9, 2013); *2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue*, [GAO-12-342SP](#) (Washington D.C.: Feb. 28, 2012); and *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, [GAO-11-318SP](#) (Washington, D.C.: Mar. 1, 2011).

---

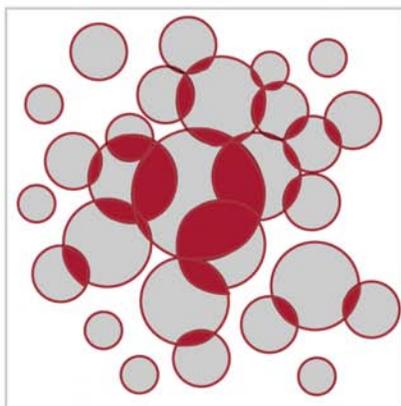
report also identifies 14 additional areas where opportunities exist to achieve cost savings or enhance revenue collections. Within these 31 areas, we identify 81 actions that the executive branch or Congress could take to address the issues we identified.

**Figure 1: Definitions of Fragmentation, Overlap, and Duplication**

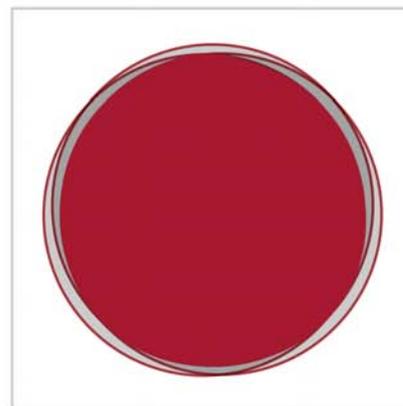
**Fragmentation** refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and opportunities exist to improve service delivery.



**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.

The executive branch and Congress have made some progress in addressing the areas that we previously identified. In our 2011 and 2012 annual reports, we identified approximately 300 actions among 131 overall areas that the executive branch and Congress could take to reduce or eliminate fragmentation, overlap, or duplication or achieve other potential financial benefits. As of March 6, 2013, the date we completed our progress update audit work, about 12 percent of the 131 overall areas were addressed; 66 percent were partially addressed; and 21 percent

---

were not addressed.<sup>2</sup> Within these areas, about 21 percent of the approximately 300 individual actions were addressed, 48 percent were partially addressed, and 28 percent remain not addressed, highlighting the need for sustained attention and leadership.<sup>3</sup> More recently, both the administration and Congress have taken additional steps that appear consistent with some of our previously suggested actions.<sup>4</sup>

Addressing issues of fragmentation, overlap, and duplication will require sustained attention by the executive branch agencies and Congress. In the majority of cases, executive branch agencies have the authority to address the actions that we identified, and could do so by, for example, improving planning, measuring performance, improving management oversight, and increasing collaboration. In other cases, Congress will need to be involved through their legislative and oversight activities as well as other strategies. Additionally, the performance planning and reporting framework originally put into place by the Government Performance and Results Act of 1993 (GPRA), and significantly

---

<sup>2</sup>In assessing overall progress for an area, we determined that an area was “addressed” if all actions in that area were addressed; “partially addressed” if at least one action needed in that area showed some progress toward implementation but not all actions were addressed; and “not addressed” if none of the actions needed in that area was addressed or partially addressed. Percentages do not add to 100 percent because we assessed one area as “consolidated or other.” See [GAO-13-279SP](#) for more information on our scope and methodology.

<sup>3</sup>For congressional actions, we applied the following criteria: “addressed” means relevant legislation has been enacted; “partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate, or relevant legislation only addressed part of the action needed; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. For executive branch actions, “addressed” means implementation of the action needed has been completed; “partially addressed” means a response to the action needed is in development, but not yet completed; and “not addressed” means that minimal or no progress has been made toward implementing the action needed. We are not assessing 9 actions this year that were previously included in our 2011 and 2012 reports. Based on subsequent audit work that we conducted, these actions have been consolidated, redirected from a congressional to an executive branch action, or revised to reflect updated information or data that we obtained. Further, 16 actions reported in 2011 and 2012 were revised this year due to additional audit work or other information we considered.

<sup>4</sup>We will assess the extent to which these steps address our suggested actions and update the status of the actions, as appropriate, on [GAO’s Action Tracker](#).

enhanced by the GPRA Modernization Act of 2010, could help the executive branch and Congress address these issues over time.<sup>5</sup>

## 2013 Annual Report Identifies 31 New Areas to Achieve Greater Efficiency or Effectiveness

In 17 of the 31 new areas where agencies may be able to achieve greater efficiency or effectiveness, we found evidence of fragmentation, overlap, or duplication among federal programs or activities. As described in table 1, these programs or activities cover a wide range of federal functions and missions.

**Table 1: Fragmentation, Overlap, and Duplication Areas identified in Our 2013 Annual Report, by Mission**

Mission	Areas identified
Agriculture	1. <b>Catfish Inspection:</b> Repealing provisions of the 2008 Farm Bill that assigned U.S. Department of Agriculture's Food Safety and Inspection Service responsibility for examining and inspecting catfish and for creating a catfish inspection program would avoid duplication of already existing federal programs and could save taxpayers millions of dollars annually without affecting the safety of catfish intended for human consumption.
Defense	2. <b>Combat Uniforms:</b> The Department of Defense's fragmented approach to developing and acquiring uniforms could be more efficient, better protect service members, and result in up to \$82 million in development and acquisition cost savings through increased collaboration among the military services. 3. <b>Defense Foreign Language Support Contracts:</b> The Department of Defense should address fragmentation in the department's acquisition approach for foreign language support contracts, which are estimated to cost more than \$1 billion annually, by exploring opportunities to gain additional efficiencies.
Energy	4. <b>Renewable Energy Initiatives:</b> Federal support for wind and solar energy, biofuels, and other renewable energy sources, which has been estimated at several billion dollars per year, is fragmented because 23 agencies implemented hundreds of renewable energy initiatives in fiscal year 2010—the latest year for which GAO developed these original data. Further, the Departments of Energy and Agriculture could take additional actions—to the extent possible within their statutory authority—to help ensure effective use of financial support from several wind initiatives, which GAO found provided duplicative support that may not have been needed in all cases for projects to be built.
Health	5. <b>Joint Veterans and Defense Health Care Services:</b> The Departments of Veterans Affairs and Defense should enhance their collaboration to reduce costs, overlap, and potential duplication in the delivery of health care services between two of the nation's largest health care systems that together provide health care to nearly 16 million veterans, service members, military retirees, and other beneficiaries.

<sup>5</sup>Pub. L. No. 103-62, 107 Stat. 285 (1993); Pub. L. No. 111-352, 124 Stat. 3866 (2011).

Mission	Areas identified
Homeland security law enforcement	<p>6. <b>Medicaid Program Integrity:</b> The Centers for Medicare &amp; Medicaid Services needs to take steps to eliminate duplication and increase efficiency in two Medicaid Integrity Program activities—provider audits and the collection of state program integrity data.</p> <p>7. <b>Department of Homeland Security Research and Development:</b> Better policies and guidance for defining, overseeing, and coordinating research and development investments and activities would help the Department of Homeland Security address fragmentation, overlap, and potential unnecessary duplication.</p> <p>8. <b>Field-Based Information Sharing:</b> To help reduce inefficiencies resulting from overlap in analytical and investigative support activities, the Departments of Justice and Homeland Security and the Office of National Drug Control Policy could improve coordination among five types of field-based information sharing entities that may collect, process, analyze, or disseminate information in support of law-enforcement and counterterrorism-related efforts—Joint Terrorism Task Forces, Field Intelligence Groups, Regional Information Sharing Systems centers, state and major urban area fusion centers, and High Intensity Drug Trafficking Areas Investigative Support Centers.</p> <p>9. <b>Justice and Treasury Asset Forfeiture:</b> Conducting a study to evaluate the feasibility of consolidating the Departments of Justice’s and Treasury’s multimillion dollar asset forfeiture activities could help the departments identify the extent to which consolidation of potentially duplicative activities would help increase the efficiency and effectiveness of the programs and achieve cost savings.</p>
Information technology	<p>10. <b>Dissemination of Technical Research Reports:</b> Congress may wish to consider whether the fee-based model under which the National Technical Information Service currently operates for disseminating technical information is still viable or appropriate, given that many of the reports overlap with similar information available from the issuing organizations or other sources for free.</p> <p>11. <b>Geospatial Investments:</b> Better coordination among federal agencies that collect, maintain, and use geospatial information could help reduce duplication of geospatial investments and provide the opportunity for potential savings of millions of dollars.</p>
International affairs	<p>12. <b>Export Promotion:</b> Enhanced collaboration between the Small Business Administration and two other agencies could help to limit overlapping export-related services for small businesses.</p> <p>13. <b>International Broadcasting:</b> The Broadcasting Board of Governors—with a budget of \$752 million in fiscal year 2012—has recognized the need to reduce overlap and reallocate limited resources to broadcasts that will have the greatest impact, but the agency could do more to achieve this goal, such as systematically considering overlap of language services in its annual language services review.</p>
Science and the environment	<p>14. <b>Rural Water Infrastructure:</b> Additional coordination by the Environmental Protection Agency and the Department of Agriculture could help three water and wastewater infrastructure programs with combined funding of about \$4.3 billion avoid potentially duplicative application requirements, as well as associated costs and time developing engineering reports and environmental analyses.</p>
Social services	<p>15. <b>Drug Abuse Prevention and Treatment Programs:</b> More fully assessing the extent of overlap and potential duplication across the fragmented 76 federal drug abuse prevention and treatment programs and identifying opportunities for increased coordination, including those programs where no coordination has occurred, would better position the Office of National Drug Control Policy to better leverage resources and increase efficiencies.</p>
Training, employment, and education	<p>16. <b>Higher Education Assistance:</b> Federal agencies providing assistance for higher education should better coordinate to improve program administration and help reduce fragmentation.</p> <p>17. <b>Veterans’ Employment and Training:</b> The Departments of Labor, Veterans Affairs, and Defense need to better coordinate the employment services each provides to veterans, and Labor needs to better target the Disabled Veterans’ Outreach Program so that it does not overlap with other programs.</p>

Source: GAO.

---

We consider programs or activities to be fragmented when 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 may exist to improve how the government delivers services. We identified fragmentation in multiple programs we reviewed, including the following:

- *Combat Uniforms:* We found that the Department of Defense's (DOD) fragmented approach to developing and acquiring combat uniforms could be more efficient. Further, DOD has not taken steps to ensure equivalent levels of uniform performance and protection for service members conducting joint military operations in different uniforms, potentially exposing them to increased risk on the battlefield.<sup>6</sup> Since 2002, the military services have shifted from using two camouflage patterns to seven service-specific camouflage uniforms with varying patterns and colors. Although DOD established a board to help ensure collaboration and DOD-wide integration of clothing and textile activities, we continue to identify inefficiencies in DOD's uniform acquisition approach. For example, we found that none of the services had taken advantage of opportunities to reduce costs through partnering on inventory management or by collaborating to achieve greater standardization among their various camouflage uniforms. We have identified several actions DOD should take to realize potential efficiencies. In addition, DOD reported that it could save up to \$82 million in development and acquisition cost savings through increased collaboration among the military services. These actions include directing the Secretaries of the military departments to actively pursue partnerships for the joint development and use of uniforms.

In some of the programs and activities where there was fragmentation, we also found instances of overlap. Overlap occurs when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries. We found overlap among federal programs or initiatives in a variety of areas, such as joint veterans and defense health care services, export promotion activities, drug abuse prevention and treatment programs, and veterans' employment and training programs, as well as the following:

---

<sup>6</sup>DOD and the Joint Staff have described the modern-day battlefield as a place with no clearly defined front lines or safer rear area where combat support operations are performed.

- 
- *Department of Homeland Security Research and Development:* Within the Department of Homeland Security (DHS), we found at least six department components involved in research and development activities. We examined 47 research and development contracts awarded by these components and found 35 instances among 29 contracts in which the contracts overlapped with activities conducted elsewhere in the department. Taken together, these 29 contracts were worth about \$66 million. In one example of the overlap we found that two DHS components awarded five separate contracts that each addressed detection of the same chemical. While we did not identify instances of unnecessary duplication among these contracts, DHS has not developed a policy defining who is responsible for coordinating research and development and what processes should be used to coordinate it, and does not have mechanisms to track research and development activities at DHS that could help prevent overlap, fragmentation, or unnecessary duplication. We suggested that developing a policy defining the roles and responsibilities for coordinating research and development, and establishing coordination processes and a mechanism to track all research and development projects could help DHS mitigate existing fragmentation and overlap, and reduce the risk of unnecessary duplication.

Overlap and fragmentation among government programs or activities can lead to duplication, which occurs when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries. Our 2013 report includes several areas where we identified potentially duplicative federal efforts, including the following:

- *Medicaid Program Integrity:* We identified duplication in the Medicaid Integrity Program, which provides federal support and oversight of state programs.<sup>7</sup> In particular, the use of two sets of federal contractors in the National Medicaid Audit Program—one contractor to review states' paid claims in order to identify potential aberrant claims or billing anomalies and another contractor to audit such aberrant

---

<sup>7</sup>Medicaid is the joint federal-state health care financing program for certain low-income individuals and is one of the largest social programs in federal and state budgets. We have had long-standing concerns about Medicaid's program integrity because of problems with the sufficiency of federal and state oversight. For example, the Centers for Medicare & Medicaid Services estimated that in fiscal year 2012, \$19.2 billion (7.1 percent) of Medicaid's federal expenditures involved improper payments.

claims—increased inefficiencies in data analysis and led to duplication of effort. To address this duplication, we suggested that the Centers for Medicare & Medicaid Services (CMS) merge certain functions of the federal review contractors with the federal audit contractors to eliminate or avoid duplicative activities. Partly in response to our suggestion, CMS is not renewing its federal review contractors when their contracts expire this year, which has the potential for saving \$15 million or more.

In addition to these 17 areas of fragmentation, overlap, and duplication in federal efforts, we present 14 areas in which we identified opportunities to reduce the cost of government operations or enhance revenue collections for the Department of the Treasury. These opportunities for executive branch or congressional action exist in a wide range of federal government missions (see table 2).

**Table 2: Cost Savings and Revenue Enhancement Opportunities identified in Our 2013 Annual Report, by Mission**

Mission	Areas identified
Agriculture	<p>18. <b>Agricultural Quarantine Inspection Fees:</b> The United States Department of Agriculture’s Animal and Plant Health Inspection Service could have achieved as much as \$325 million in savings (based on fiscal year 2011 data, as reported in GAO’s March 2013 report) by more fully aligning fees with program costs; although the savings would be recurring, the amount would depend on the cost-collections gap in a given fiscal year and would result in a reduced reliance on U.S. Customs and Border Protection’s annual Salaries and Expenses appropriations used for agricultural inspection services.</p> <p>19. <b>Crop Insurance:</b> To achieve up to \$1.2 billion per year in cost savings in the federal crop insurance program, Congress could consider limiting the subsidy for premiums that an individual farmer can receive each year, reducing the subsidy for all or high-income farmers participating in the program, or some combination of limiting and reducing these subsidies.</p>
Defense	<p>20. <b>Joint Basing:</b> The Department of Defense needs an implementation plan to guide joint bases to achieve millions of dollars in cost savings and efficiencies anticipated from combining support services at 26 installations located close to one another.</p>
Energy	<p>21. <b>Department of Energy’s Isotope Program:</b> Assessing the value of isotopes to customers, and other factors such as prices of alternatives, may show that the Department of Energy could increase prices for isotopes that it sells to commercial customers to create cost savings by generating additional revenue.</p>
General government	<p>22. <b>Additional Opportunities to Improve Internal Revenue Service Enforcement of Tax Laws:</b> The Internal Revenue Service can realize cost savings and increase revenue collections by billions of dollars by, among other things, using more rigorous analyses to better allocate enforcement and other resources.</p>

Mission	Areas identified
	<p>23. <b>Agencies' Use of Strategic Sourcing:</b> Selected agencies could better leverage their buying power and achieve additional savings by directing more procurement spending to existing strategically sourced contracts and further expanding strategic sourcing practices to their highest spending procurement categories—savings of one percent from selected agencies' procurement spending alone would equate to over \$4 billion.</p> <p>24. <b>Opportunities to Help Reduce Government Satellite Program Costs:</b> Government agencies could achieve considerable cost savings on some missions by leveraging commercial spacecraft through innovative mechanisms such as hosted payload arrangements and sharing launch vehicle costs. Selected agencies have reported saving hundreds of millions of dollars to date from using these innovative mechanisms.</p>
Health	<p>25. <b>Medicare Prepayment Controls:</b> More widespread use of prepayment edits could reduce improper payments and achieve other cost savings for the Medicare program, as well as provide more consistent coverage nationwide.</p> <p>26. <b>Medicaid Supplemental Payments:</b> To improve the transparency of and accountability for certain high-risk Medicaid payments that annually total tens of billions of dollars, Congress should consider requiring the Centers for Medicare &amp; Medicaid Services to take steps that would facilitate the agency's ability to oversee these payments, including identifying payments that are not used for Medicaid purposes or are otherwise inconsistent with Medicaid payment principles, which could lead to cost savings. GAO's analysis for providers for which data are available suggests that savings could be in the hundreds of millions, or billions, of dollars.</p> <p>27. <b>Medicare Advantage Quality Bonus Payment Demonstration:</b> Rather than implementing the Medicare Advantage quality bonus payment program specifically established by law, the Centers for Medicare &amp; Medicaid Services is testing an alternative bonus payment structure under a broad demonstration authority through a 3-year demonstration that has design flaws, raises legal concerns, and is estimated to cost over \$8 billion; about \$2 billion could be saved if it were canceled for its last year, 2014.</p>
Homeland security/law enforcement	<p>28. <b>Checked Baggage Screening:</b> By reviewing the appropriateness of the federal cost share the Transportation Security Administration applies to agreements financing airport facility modification projects related to the installation of checked baggage screening systems, the Transportation Security Administration could, if a reduced cost share was deemed appropriate, achieve cost efficiencies and be positioned to install a greater number of optimal baggage screening systems than it currently anticipates.</p>
Information technology	<p>29. <b>Cloud Computing:</b> Better planning of cloud-based computing solutions provides an opportunity for potential savings of millions of dollars.</p> <p>30. <b>Information Technology Operations and Maintenance:</b> Strengthening oversight of key federal agencies' major information technology investments in operations and maintenance provides opportunity for savings on billions in information technology investments.</p>
International affairs	<p>31. <b>Tobacco Taxes:</b> Federal revenue losses were as much as \$615 million to \$1.1 billion between April 2009 and 2011 because manufacturers and consumers substituted higher-taxed smoking tobacco products with similar lower-taxed products. To address future revenue losses, Congress should consider modifying tobacco tax rates to eliminate significant tax differentials between similar products.</p>

Source: GAO.

Among the 14 areas of opportunity to reduce costs or enhance revenue identified in our 2013 annual report are the following examples of

---

opportunities for executive branch agencies or Congress to take action to address the issues we reported:

- *Medicare Advantage Quality Bonus Payment Demonstration:* We report concerns about CMS's Medicare Advantage Quality Bonus Payment Demonstration, which is expected to cost \$8.35 billion over 10 years, most of which will be paid to plans with average performance. Medicare Advantage provides health care coverage through private health plans offered by organizations under contract with CMS. The agency's stated research goal for the demonstration is to test whether an alternative bonus structure leads to larger and faster annual quality improvement for Medicare Advantage plans. We found that the demonstration's design precludes a credible evaluation of its effectiveness because it lacks an appropriate comparison group needed to isolate the demonstration's effects, and because the demonstration's bonus payments are based largely on plan performance that predates the demonstration. Based on these concerns, we suggest that Department of Health and Human Services (HHS) cancel the Medicare Advantage Quality Bonus Payment Demonstration. In addition, the demonstration's design raises legal concerns about whether it falls within HHS's demonstration authority. Although the demonstration is now in its second year, HHS still has an opportunity to achieve significant cost savings—about \$2 billion, based on GAO's analysis of CMS actuaries' estimates—if it cancels the demonstration for 2014.
- *Internal Revenue Service Enforcement of Tax Laws:* Additional cost savings and increased revenue collections may be realized by improving the Internal Revenue Service's (IRS) enforcement of tax laws. IRS has estimated that the net tax gap—the difference between taxes owed and taxes paid on time or recovered—was \$385 billion for tax year 2006 (the most recent year for which data were available). We have identified several areas where IRS can improve its programs, reduce its costs, and facilitate voluntary compliance with existing tax laws. For example, we suggested that IRS should complete a broad strategy, including a time line and performance measures, for how it intends to use information collected to improve tax compliance. We also suggested better enforcement of services designed to facilitate voluntary compliance, such as appropriate levels of telephone and correspondence service and wait time. Similarly, we previously suggested that Congress consider granting IRS broader math error authority, with appropriate safeguards against misuse of that authority, to correct errors during tax return processing. These

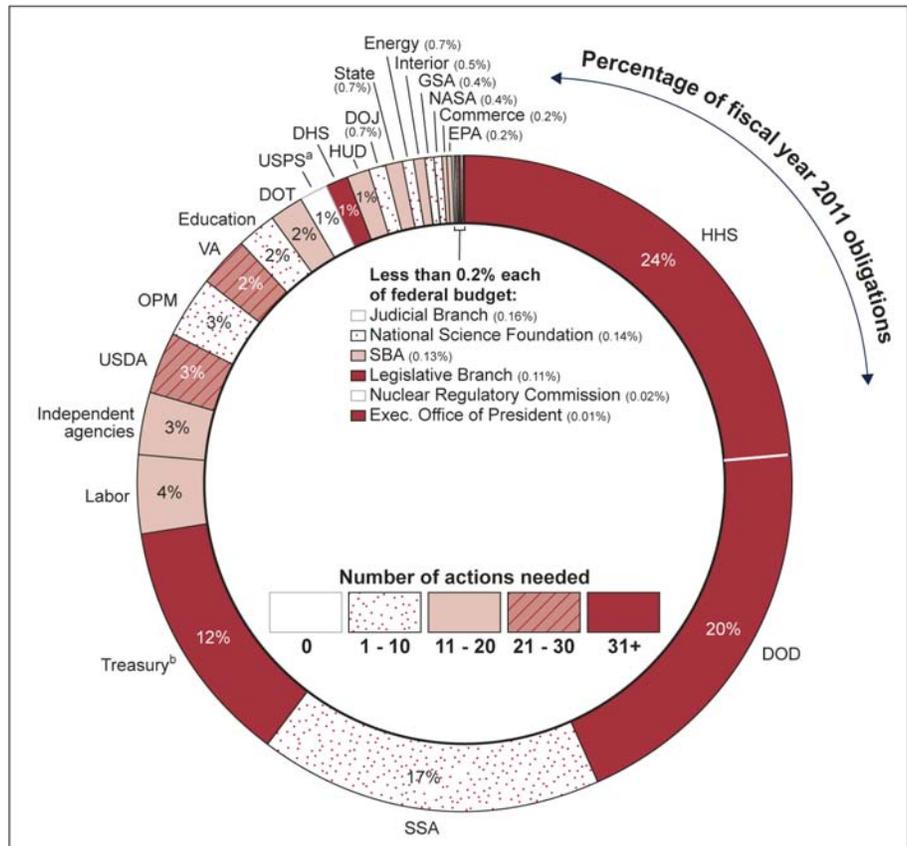
---

and other actions we have identified could help the federal government increase revenue collections by billions of dollars. We have previously reported that the government would generate an additional \$3.8 billion per year if service and enforcement improvements reduced the tax gap by 1 percent.

- *Tobacco Taxes:* In April 2009, the Children's Health Insurance Program Reauthorization Act increased federal excise tax rates for smoking tobacco products (cigarettes, roll-your-own tobacco, pipe tobacco, small cigars, and large cigars). However, it did not equalize the tax rate across all of these smoking tobacco products. According to our analysis and interviews with government, industry, and nongovernmental organization representatives, the tax disparities created incentives for price-sensitive consumers to substitute higher-taxed products with lower-taxed products, particularly as manufacturers have made changes so that their lower-tax products more directly substitute for the higher-tax products. While revenue collected for all smoking tobacco products from April 2009 through September 2011 amounted to \$40 billion, we estimated that federal revenue losses, due to market shifts from roll-your-own to pipe tobacco and from small to large cigars, ranged from about \$615 million to \$1.1 billion for the same period. To address future revenue losses, we suggested that Congress consider modifying tobacco tax rates to eliminate significant tax differentials between similar products.

With the issuance of our 2013 report, we have completed a systematic examination to identify major instances of fragmentation, overlap, or duplication across the federal government. Through our three annual reports, we have identified 162 areas in which there are opportunities to reduce fragmentation, overlap, or duplication or to achieve cost savings or enhance revenue. Within these 162 areas, we identify approximately 380 actions that the executive branch or Congress could take to address the issues we identified. These areas span a wide range of government missions, covering activities within all 15 cabinet-level executive departments and 17 other federal entities (see fig. 2). Collectively, if the actions we suggest are implemented, the government could potentially save tens of billions of dollars annually.

**Figure 2: Actions Needed Directed to Federal Departments and Agencies in 2011-2013 Annual Reports**



Source: GAO.

<sup>a</sup>U.S. Postal Service (USPS) obligations are primarily funded by postal revenues, although USPS receives minimal appropriations for overseas voting and mail for the blind. Additionally, USPS has a maximum \$15 billion in borrowing authority, which it reached in fiscal year 2012.

<sup>b</sup>Treasury's percentage of fiscal year 2011 obligations includes interest on the national debt.

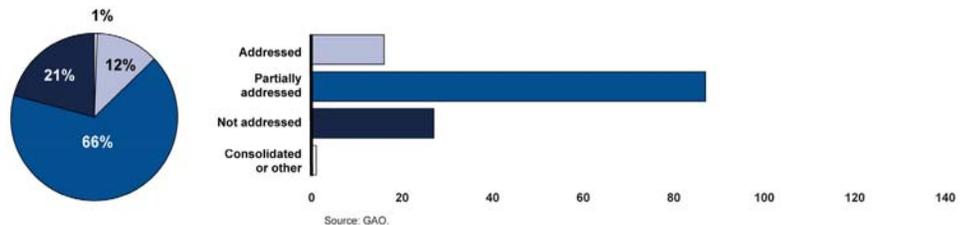
Note: Individual actions needed are counted multiple times when they are directed to more than one federal department or agency.

## The Administration and Congress Have Made Some Progress in Addressing the Areas That We Previously Identified

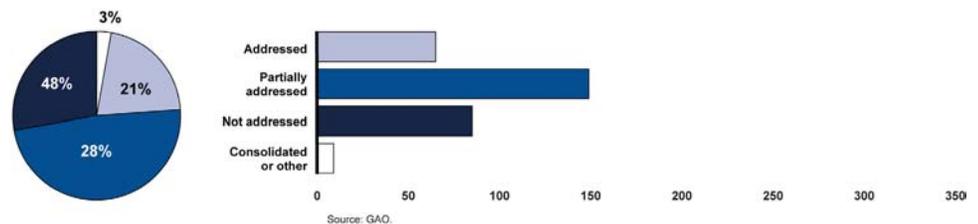
In addition to the new actions identified for our 2013 annual report, we have continued to monitor the progress that the executive branch agencies and Congress have made in addressing the issues we identified in our 2011 and 2012 annual reports. In these reports, we identified approximately 300 actions that the executive branch and Congress could take to achieve greater efficiency and effectiveness.

We evaluated progress by determining an “overall assessment” rating for each area and an individual rating for each action within an area (see figures 3 and 4). We found that the executive branch agencies and Congress have made progress in addressing the 131 areas we identified in 2011 and 2012. As of March 6, 2013, the date we completed our progress update audit work, about 12 percent of the 131 overall areas were addressed; 66 percent were partially addressed; and 21 percent were not addressed. Within these areas, about 21 percent of the approximately 300 individual actions were addressed, 48 percent were partially addressed, and 28 percent were not addressed.

**Figure 3: Assessment of 131 Areas from 2011 and 2012, as of March 6, 2013**



**Figure 4: Assessment of Approximately 300 Actions from 2011 and 2012, as of March 6, 2013**



According to our analysis, as of March 6, 2013, of the 249 actions identified in 2011 and 2012 that were directed to executive branch agencies, 22 percent were addressed and 57 percent were partially

---

addressed. Examples of the progress that executive branch agencies have made include the following:

- *Overseas Defense Posture:* In our 2012 annual report, we suggested the Secretary of Defense direct appropriate organizations within DOD to complete a business case analysis, including an evaluation of alternative courses of action, for the strategic objectives that have to this point driven the decision to implement tour normalization in South Korea—that is, the initiative to extend the tour length of military service members and move their dependents to South Korea. Based on the resulting business case analysis, DOD officials stated that United States Forces Korea determined that the tour normalization initiative was not affordable. This decision not to move forward with the tour normalization initiative resulted in cost avoidance of \$3.1 billion from fiscal years 2012 through 2016.
- *Air Force Food Service:* In our 2012 annual report, we suggested that the Air Force review and renegotiate food service contracts to better align with the needs of installations. According to Air Force officials, after reviewing the food service contracts at eight installations, the Air Force renegotiated their contracts for a total savings of over \$2.5 million per year. In addition, according to Air Force officials, all food service contracts were validated again during fiscal year 2012 for additional savings of over \$2.2 million per year. Air Force officials told us that the Air Force will review contracts annually for areas where costs can be reduced.
- *Information Technology Investment Management:* In our 2012 annual report, we suggested that the Director of the Office of Management and Budget (OMB) require federal agencies to report the steps they take to ensure that their information technology investments are not duplicative in their annual budget and information technology investment submissions. OMB's fiscal year 2014 budget guidance requires agencies to identify duplicative or low value investments in information technology and make plans to consolidate or eliminate these investments. Reducing duplicative and low value investments could save millions of dollars.

Congress has also taken steps to address some of our suggested actions. As of March 6, 2013, 20 percent of the 50 actions directed to Congress in our 2011 and 2012 annual reports were addressed and 12 percent were partially addressed. Examples of progress that Congress has made include the following:

- 
- *Domestic Ethanol Production:* In our 2011 annual report, we suggested that Congress address duplicative federal efforts directed at increasing domestic ethanol production, which could reduce revenue losses by more than \$5.7 billion annually. To reduce these revenue losses, we suggested that Congress consider whether revisions to the ethanol tax credit were needed and we suggested options to consider, including allowing the volumetric ethanol excise tax credit to expire at the end of 2011. Congress allowed the tax credit to expire at the end of 2011, which ended the ethanol tax credit for fuel blenders that purchase and blend ethanol with gasoline.
  - *Surface Transportation:* In our 2011 annual report, we suggested that Congress address the need for a more goal-oriented approach to surface transportation that is less fragmented and more accountable for results. Specifically, we found that over the years, in response to changing transportation, environmental, and societal goals, federal surface transportation programs grew in number and complexity to encompass broader goals, more programs, and a variety of program approaches and grant structures. This increasing complexity resulted in a fragmented approach as five Department of Transportation agencies administer over 100 separate programs with separate funding streams for highways, transit, rail, and safety functions. The Moving Ahead for Progress in the 21st Century Act, signed into law in July 2012, reauthorized the nation's surface transportation programs through the end of fiscal year 2014. The act addressed fragmentation by eliminating or consolidating programs, and made progress in clarifying federal goals and roles and linking federal programs to performance to better ensure accountability for results.

While the executive branch and Congress have made some progress in addressing the issues that we have previously identified, additional steps are needed to address the remaining areas to achieve associated benefits. A number of the issues are difficult to address, and implementing many of the actions identified will take time and sustained leadership. To help maintain attention on these issues, we recently launched *GAO's Action Tracker*, a publicly accessible website containing the status of actions suggested in our first three reports.<sup>8</sup> The website allows executive branch agencies, Congress, and the public to track the progress the government is making in addressing the issues we have

---

<sup>8</sup>See <http://www.gao.gov/duplication/actiontracker>.

---

identified. We will add areas and suggested actions identified in and future reports to [GAO's Action Tracker](#) and periodically update the status of all identified areas and activities.

---

## President's Fiscal Year 2014 Budget Submission and Recent Legislative Proposals Appear Consistent with Some of Our Suggested Actions

The President's Fiscal Year 2014 Budget submission makes several proposals that appear consistent with our suggested actions. Many of these proposals require some legislative action and therefore, Congress may wish to examine the following areas in its oversight:

- *Science, Technology, Engineering, and Mathematics (STEM)*: In our 2012 annual report, we found that federal agencies obligated \$3.1 billion in fiscal year 2010 to 209 STEM education programs administered by 13 federal agencies, and that 173 of these (83 percent) of these programs overlapped to some degree with at least 1 other program in that they offered similar services to similar target groups in similar STEM fields to achieve similar objectives. To minimize this overlap, we suggested that strategic planning by executive branch agencies is needed to better manage overlapping programs across multiple agencies STEM. In an effort to minimize both fragmentation and overlap in STEM programs, the President's Fiscal Year 2014 Budget submission proposed consolidating or eliminating 114 programs and redirecting nearly \$180 million from consolidated programs to three agencies: Education, the National Science Foundation, and the Smithsonian Institution. These agencies would coordinate efforts with the activities and assets of other federal science agencies.
- *Catfish Inspection*: In our 2013 annual report, we found that when U.S. Department of Agriculture's Food Safety and Inspection Service begins the catfish inspection program as mandated in the Food, Conservation, and Energy Act of 2008, the program will duplicate work already conducted by the Food and Drug Administration and by the National Marine Fisheries Service. For example, as many as three agencies—Food and Drug Administration, Food Safety and Inspection Service, and the National Marine Fisheries Service—could inspect facilities that process both catfish and other types of seafood. To avoid this duplication, we suggest that Congress repeal this provision of the act, which could save millions of dollars each year. The President's Fiscal Year 2014 Budget submission proposes the elimination of the U.S. Department of Agriculture's catfish inspection program. Similarly, S. 632 and H.R. 1313, introduced on March 21, 2013,

---

would eliminate the U.S. Department of Agriculture's catfish inspection (and catfish grading) program. As of May 17, 2013, the bills were pending in committees of jurisdiction.

- *Farm Direct Payments:* In our 2011 annual report, we found that reducing or eliminating fixed annual payments to farmers—which are known as direct payments and which farmers receive even in years of record farm income—could achieve cost savings of as much as \$5 billion annually. We suggested that Congress consider reducing or eliminating direct payments by (1) lowering payment or income eligibility limits; (2) reducing the portion of a farm's acres eligible for the payments; or (3) terminating or phasing out direct payments. The President's Fiscal Year 2014 Budget submission proposes eliminating direct payments to farmers.
- *Economic Development:* In our 2011 annual report, we found that there was fragmentation and overlap among 80 economic development programs at four agencies—the Department of Commerce, the Department of Housing and Urban Development, the Small Business Administration—in terms of the economic development activities that they are authorized to fund. We suggested, among other things, that the agencies further utilize promising practices for enhanced collaboration, such as seeking more opportunities for resource-sharing across economic development programs with shared outcomes and identifying ways to leverage each program's strengths to improve their existing collaborative efforts. The agencies have taken steps to address this action, which we consider partially addressed, including entering into a number of formal agreements that are intended to help enhance and sustain collaboration. In addition, the administration has initiated steps that provide the agencies with a mechanism to work together to identify additional opportunities to enhance collaboration among programs. The President's Fiscal Year 2014 Budget submission also states that the President will again seek reorganization authority and use such authority to consolidate the economic and business development activities in the Departments of Commerce, Agriculture, Health and Human Services, and the Treasury, as well as the Small Business Administration, into a new department with a focused mission to foster economic growth and spur job creation.
- *Crop Insurance:* In our 2013 annual report, we found that applying limits on premium subsidies to individual farmers participating in the federal crop insurance program, similar to the payment limits for other

---

farm programs, could save billions of federal dollars over 5 years. We suggested Congress consider either limiting the amount of premium subsidies that an individual farmer can receive each year—as it limits the amount of payments to individual farmers in many farm programs—or reducing premium subsidy rates for all participants in the crop insurance program, or both limiting premium subsidies and reducing premium subsidy rates. The President’s Fiscal Year 2014 Budget submission proposes to reduce farmers’ premium subsidies by 3 percentage points for those policies that are currently subsidized by more than 50 percent, which is expected to save about \$4.2 billion over 10 years. In addition, the President’s Fiscal Year 2014 Budget submission proposes to reduce farmers’ premium subsidies by 2 percentage points on policies that provide a higher indemnity if the commodity prices are higher at harvest time than when the policy was purchased, which is expected to save about \$3.2 billion over 10 years.

- *Renewable Energy Initiatives:* In our 2013 annual report, we suggested that the Secretaries of Energy and Agriculture should, to the extent possible within their statutory authority, formally assess and document whether the incremental financial support of their initiatives is needed in order for applicants’ projects to be built, and take this information into account in determining whether, or how much, support to provide. The President’s Fiscal Year 2014 Budget submission does not include funding for the High Energy Cost Grant Program, administered by the Department of Agriculture’s Rural Utilities Service—one of the programs we identified that could provide duplicative support. This proposed elimination, if implemented, could help to reduce the potential for duplicative support.

Congress has also taken additional actions that are consistent with those we have identified in our previous reports. For example, in our 2011 and 2013 annual reports, we cited numerous information technology areas in which duplication could be minimized or cost savings achieved across the federal government and made a number of recommendations to address these issues. In fiscal year 2013, federal agencies reported to OMB that approximately \$74 billion was budgeted for information technology. On March 18, 2013, the Federal Information Technology Acquisition Reform Act (H.R. 1232) was introduced to eliminate duplication and waste in information technology acquisition and management. Among other things, the bill requires a governmentwide inventory of information technology assets to identify duplicative or overlapping investments. As of May 17, 2013, the bill was reported favorably to the full House.

---

---

## Leveraging Existing and Proposed Strategies Can Help to Address Fragmentation, Overlap, and Duplication

Identifying, preventing, and addressing fragmentation, overlap, and duplication within the federal government is challenging. These are difficult issues to address because they may require agencies and Congress to re-examine within and across various mission areas the fundamental structure, operation, funding, and performance of a number of long-standing federal programs or activities with entrenched constituencies. Compounding these challenges is the lack of a comprehensive list of federal programs, reliable and complete funding information, and regular performance results and information. Without knowing the full range of programs involved or the cost of implementing them, gauging the magnitude of the federal commitment to a particular area of activity or the extent to which associated federal programs are duplicative is difficult.

Addressing these issues will require sustained attention by the executive branch agencies and the Congress. In the majority of cases, executive branch agencies have the authority to address the issues we identified. However, in other cases, Congress will need to be involved through their legislative and oversight activities. Such oversight is critical to addressing these issues. The performance planning and reporting framework originally put into place by GPRA, and significantly enhanced by the GPRA Modernization Act of 2010, provides important tools that help the Congress and the executive branch clarify desired outcomes, address program performance spanning multiple organizations, and facilitate future actions to reduce fragmentation, overlap, and duplication.

However, realizing the intent of the GPRA Modernization Act for assessing government performance and improvement and reducing fragmentation, overlap, and duplication will require sustained oversight of implementation. To assist Congress with this oversight, the act includes provisions requiring us to review its implementation at several critical junctures. For example, we are to report by June 2013 on initial implementation of the act's planning and reporting requirement and recommendations for improving implementation. We are also to evaluate how implementation is affecting performance management at federal agencies to improve the efficiency and effectiveness of agency programs, among other things, by September 2015, and again in September 2017.

---

To provide more timely and useful information, we have issued a number of reports over the past 2 years (1) supporting congressional involvement in and oversight of agency performance improvement efforts,<sup>9</sup> and (2) reviewing the executive branch's implementation of key provisions of the act.<sup>10</sup> In June 2013, we plan to issue a report highlighting the key findings from these reports along with the results of our most recent survey of federal managers on the implementation of key performance management practices across government—the fifth such survey we have undertaken since 1997.

---

## Executive Branch Agencies Have the Authority to Implement Many Actions to Improve Efficiency and Effectiveness of Programs

Executive branch agencies have the authority needed to address the majority of the actions we identified in our three reports. Of the approximately 380 actions that we have suggested, 317 were directed to executive branch agencies. Given that the areas identified extend across the government and that we found a range of conditions among these areas, we suggest a similarly wide range of actions for the executive branch to consider. The executive branch agencies could address many of the issues we identified through improving planning, better measuring of performance, improving management oversight, and increasing collaboration. These actions are largely consistent with the tools and principles put in place by GPRA and the GPRA Modernization Act.

### Improving Planning

Given the crosscutting policy areas included in our annual reports, planning for the outcomes to be achieved is important in helping federal agencies address challenges, particularly those related to fragmentation, overlap, or duplication. A focus on outcomes is a first step to then determining how all

---

<sup>9</sup>GAO, *Managing for Results: A Guide for Using the GPRA Modernization Act to Help Inform Congressional Decision Making*, [GAO-12-621SP](#) (Washington, D.C.: June 15, 2012); and *Managing for Results and Opportunities for Congress to Address Government Performance Issues*, [GAO-12-215R](#) (Washington, D.C.: Dec. 9, 2011).

<sup>10</sup>GAO, *Managing for Results: GAO's Work Related to the Interim Crosscutting Priority Goals under the GPRA Modernization Act*, [GAO-12-620R](#) (Washington, D.C.: May 31, 2012); *Managing For Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act*, [GAO-13-174](#) (Washington, D.C.: Apr. 19, 2013); *Managing For Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed*, [GAO-13-356](#) (Washington, D.C.: Apr. 16, 2013); and *Managing for Results: Data-Driven Performance Reviews Show Promise But Agencies Should Explore How to Involve Other Relevant Agencies*, [GAO-13-228](#) (Washington, D.C.: Feb. 27, 2013).

---

of the activities that contribute to an outcome, whether internal or external to an agency, should be aligned to accomplish results.

In our annual reports, we identified multiple instances of where better planning could help reduce the potential for overlap or duplication. For example, as we have already noted, strategic planning is needed to better manage overlapping STEM programs across multiple agencies. By taking this and other actions to increase efficiency and effectiveness, the administration could reduce the chance of investing scarce government resources without achieving the greatest impact in developing a pipeline of future workers in STEM fields.

Additionally, we reported that a total of 31 federal departments and agencies collect, maintain, and use geospatial information—information linked to specific geographic locations that supports many government functions, such as maintaining roads and responding to natural disasters. OMB and the Department of Interior created a number of strategic planning documents and guidance to encourage more coordination of geospatial assets, reduce needless redundancies, and decrease costs. Nevertheless, we found that the Federal Geographic Data Committee—the committee that was established to promote the coordination of geospatial data nationwide—and selected federal departments and agencies had not effectively implemented the tools that would help them to identify and coordinate geospatial data acquisitions across the government. As a result, the agencies have made duplicative investments and risk missing opportunities to jointly acquire data. Furthermore, although OMB has oversight responsibilities for geospatial data investments, it does not have complete and reliable information to identify potentially duplicative investments. Better planning and implementation among federal agencies could help reduce duplicative investments and provide the opportunity for potential savings of millions of dollars.

As this example highlights, creating a comprehensive list of programs along with related funding information is critical for identifying potential fragmentation, overlap, or duplication among federal programs or activities. Currently, no comprehensive list exists, nor is there a common definition for what constitutes a federal “program,” which makes it difficult to develop a comprehensive list of all federal programs. The lack of a list, in turn, makes it difficult to determine the scope of the federal government’s involvement in particular areas and, therefore, where action is needed to avoid fragmentation, overlap, or duplication. We also found that federal budget information is often not available or not sufficiently reliable to identify the level of funding provided to programs or activities.

---

For example, agencies could not isolate budgetary information for some programs because the data were aggregated at higher levels. Without knowing the full range of programs involved or the cost of implementing them, gauging the magnitude of the federal commitment to a particular area of activity or the extent to which associated federal programs are duplicative is difficult.

The GPRA Modernization Act requires OMB to compile and make publicly available a comprehensive list of all federal programs, and to include the purposes of each program, how it contributes to the agency's mission, and recent funding information. According to OMB, agencies currently use the term "program" in different ways, and OMB plans to allow them to continue to define programs in ways that reflect their particular facts and circumstances within prescribed guidelines.<sup>11</sup> OMB expects 24 large federal agencies to publish an initial inventory of federal programs in May 2013.<sup>12</sup> In future years, OMB plans to expand this effort to other agencies that are to update their inventories annually to reflect the annual budget and appropriations process. OMB also expects to enhance the initial program inventory by collecting related information, such as financing and related agency strategic goals.

## Measuring Performance and Results

Performance measurement, because of its ongoing nature, can serve as an early warning system to management and a vehicle for improving accountability to the public. To help ensure that their performance information will be both useful and used by decision makers, agencies must consider the differing information needs of various users—including those in Congress. As we have previously reported, agency performance information must meet Congress's needs for completeness, accuracy,

---

<sup>11</sup>OMB, Circular No. A-11, Preparation, Submission, and Execution of the Budget, Aug. 3, 2012.

<sup>12</sup>These 24 agencies are the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs, as well as the Agency for International Development, Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, National Science Foundation, Office of Personnel Management, Small Business Administration, Social Security Administration, and the U.S. Army Corps of Engineers Civil Works program.

---

validity, timeliness, and ease of use to be helpful for congressional decision making.<sup>13</sup>

Similarly, in our three annual reports, we reported that better evaluation of performance and results is needed for multiple federal programs and activities to help inform decisions about how to address the fragmentation, overlap, or duplication identified or achieve other financial benefits. For example:

- *Employment and Training:* In our 2011 annual report, we found that 44 of the 47 federal employment and training programs that we identified overlap with at least one other program—that is, they provide at least one similar service to a similar population. We also found that collocating services and consolidating administrative structures may increase efficiencies and reduce costs, but implementation can be challenging. In particular, an obstacle to achieving greater administrative efficiencies is that little information is available about the strategies and results of such initiatives. In April 2011, we reported that as part of its proposed Workforce Investment Act of 1998 reforms, the Administration proposed consolidating 4 employment and training programs administered by the Department of Education into 1 program.<sup>14</sup> In addition, little is known about the incentives that states and localities have to undertake such initiatives and whether additional incentives are needed. As a result, we suggested that the Departments of Labor and Health and Human Services should examine the incentives for states and localities to pursue initiatives to increase administrative efficiencies in employment and training programs and, as warranted, identify options for increasing such incentives. Labor and HHS have initiatives underway, but it is too early to tell what remedies they will provide. In addition, the Administration has proposed to consolidate employment and training programs. And H.R. 803, the Supporting Knowledge and Investing in Lifelong Skills Act (SKILLS Act), which was passed by the House in March 2013, would streamline or eliminate multiple and training programs and consolidate the funding of a number of other programs into a Workforce Investment Fund.

---

<sup>13</sup>[GAO-12-621SP](#).

<sup>14</sup>GAO, *Employment and Training Programs: Opportunities Exist for Improving Efficiency*, [GAO-11-506T](#) (Washington, D.C.: Apr. 7, 2011).

- 
- *Domestic Food and Nutrition: Assistance* In our 2011 annual report, we found that domestic food and nutrition assistance is provided through a decentralized system of primarily 18 different federal programs that shows signs of overlap and inefficient use of resources. We also found that some of these programs provide comparable benefits to similar or overlapping populations. However, not enough is known about the effectiveness of many of these programs. Research suggested that participation in 7 of the 18 programs is associated with positive health and nutrition outcomes consistent with programs' goals; yet little is known about the effectiveness of the remaining 11 programs because they have not been well studied. As a result, we suggested that the U.S. Department of Agriculture should identify and develop methods for addressing potential inefficiencies and reducing unnecessary overlap among its smaller food assistance programs while ensuring that those who are eligible receive the assistance they need.
  - *Teacher Quality*: In our 2011 annual report, we identified 82 distinct programs designed to help improve teacher quality, either as a primary purpose or as an allowable activity, administered across 10 federal agencies. While a mixture of programs can target services to underserved populations and yield strategic innovations, the current programs are not structured in a way that enables educators and policy makers to identify the most effective practices to replicate. According to Education officials, it is typically not cost-effective to allocate the funds necessary to conduct rigorous evaluations of small programs; therefore, small programs are unlikely to be evaluated. As a result, we suggested that the Secretary of Education should work with other agencies as appropriate to develop a coordinated approach for routinely and systematically sharing information that can assist federal programs, states, and local providers in achieving efficient service delivery.
  - *Science, Technology, Engineering, and Mathematics Education*: In our 2012 annual report, we found that in fiscal year 2010, 173 of the 209 (83 percent) Science, Technology, Engineering, and Mathematics Education (STEM) education programs administered by 13 federal agencies overlapped to some degree with at least 1 other program in that they offered similar services to similar target groups in similar STEM fields to achieve similar objectives. In addition to the fragmented and overlapping nature of federal STEM education programs, little is known about the effectiveness of these programs. Since 2005, when we first reported on this issue, we found that the

---

majority of programs have not conducted comprehensive evaluations of how well their programs are working. Without an understanding of what is working in some programs, it will be difficult to develop a clear strategy for how to spend limited federal funds. Consequently, we suggested that the Director of the Office of Science and Technology Policy should direct the National Science and Technology Council to develop guidance to help agencies determine the types of evaluations that may be feasible and appropriate for different types of STEM education programs and develop a mechanism for sharing this information across agencies.

The regular collection and review of performance information, both within and among federal agencies, could help executive branch agencies and Congress determine whether some of the federal programs or initiatives included in this series are making progress toward addressing the identified issues and could determine the actions that need to be taken to improve results. However, as we previously noted, our annual reports along with a large body of other work highlight several instances in which executive branch agencies do not collect necessary performance data. For example, in our 2011 annual report we noted that OMB has not used its budget and performance review processes to systematically review tax expenditures and promote integrated reviews of related tax and spending programs. Coordinated performance reviews of tax expenditures with related federal spending programs could help policymakers reduce overlap and inconsistencies and direct scarce resources to the most effective or least costly methods to deliver federal support. Similarly, we have previously reported that as Congress oversees federal programs and activities, it needs pertinent and reliable information to adequately assess agencies' progress, ensure accountability, and understand how individual programs and activities fit within a broader portfolio of federal efforts. The lack of reliable performance data also makes it difficult for decision makers to determine how to address identified fragmentation, overlap, or duplication.

In order for information from performance measurement initiatives to be useful to executive branch agencies and Congress in making decisions, garnering congressional support on what to measure and how to present this information is critical. Thus, the GPRA Modernization Act significantly enhances requirements for agencies to consult with Congress. Specifically, at least once every two years, OMB is required to consult with relevant committees with broad jurisdiction on crosscutting priority goals, while agencies must consult with their relevant appropriations, authorization, and oversight committees when developing or making

---

adjustments to their strategic plans and agency priority goals. Last year we prepared a guide to help ensure that these consultations and the performance information produced by executive branch agencies are useful to Congress in carrying out its various decision-making responsibilities.<sup>15</sup> Without this information, it will be difficult to know whether an agency's goals reflect congressional input, and therefore if the goals will provide useful information for congressional decision making. Further, successful consultations can create a basic understanding among stakeholders of the competing demands that confront most agencies, the limited resources available to them, and how those demands and resources require careful and continuous balancing. This is important given Congress's constitutional role in setting national priorities and allocating the resources to achieve them.

Finally, to ensure that their performance information will be both useful and used by decision makers, agencies must consider the differing information needs of various users. The GPRA Modernization Act puts into place several requirements that could address users' needs for completeness, accuracy, validity, timeliness, and ease of use. Requirements to include information about how various tools, such as program activities, regulations, and tax expenditures, contribute to goal achievement could lead to the development of performance information in areas that are currently incomplete. In addition, agencies are required to disclose more information about the accuracy and validity of their performance information in their performance plans and reports. While agencies will continue to report annually on progress towards the rest of their goals, the GPRA Modernization Act provides timelier, quarterly reporting for governmentwide and agency priority goals. By also requiring information to be posted on a governmentwide website, the act will make performance information more accessible and easy to use by stakeholders and the public.

## Enhancing Management Oversight

When issues span multiple organizations or multiple entities within an organization, improved management oversight is needed to avoid potential overlap and duplication or achieve cost savings. For example, we found that many states are making Medicaid payments to many providers that are far in excess of those providers' costs of providing Medicaid services. Specifically, in 2007, the most recent year for which

---

<sup>15</sup>[GAO-12-621SP](#).

---

these data were available, 39 states made payments to certain providers in excess of Medicaid costs by a total of about \$2.7 billion. To improve the transparency of and accountability for certain high-risk Medicaid payments, we suggest that Congress consider requiring CMS to take steps that would facilitate the agency's ability to oversee these payments, including identifying payments that are not used for Medicaid purposes or are otherwise inconsistent with Medicaid payment principles. Such action could lead to cost savings in the hundreds of millions, or even billions, of dollars.

The GPRA Modernization Act seeks to improve agency management oversight by including a provision for quarterly performance reviews, modeled after effective data driven—or “Stat”—reviews being conducted at the local and state level. Specifically, agency leaders are required to conduct quarterly, data-driven reviews of their performance in achieving priority goals and identify strategies to improve performance where goals are not being met. As we recently reported, consistent with state and local experience, reviews can be a key tool for driving collaboration by including all key players from within or outside an agency that contribute to goal achievement.<sup>16</sup> However, few agency Performance Improvement Officers reported they are using the reviews to coordinate or collaborate with other agencies that have similar goals, and agencies we reviewed cited concerns about involving outsiders. Nevertheless, our prior work has shown that agencies which participated in various planning and decision-making forums together reported that such interactions contributed to achieving their goals.<sup>17</sup> For example, the Departments of Housing and Urban Development and Veterans Affairs—which both contribute to efforts to reduce veterans' homelessness—have conducted several joint Stat meetings, where they jointly analyze performance data to understand trends, identify best practices, and prioritize the actions needed to achieve veteran homelessness goals. Officials reported that these collaborative meetings have contributed to better outcomes. We recommended that the Director of OMB identify and share promising practices for including other relevant entities that contribute to achieving their agency performance goals. OMB agreed with our recommendation.

---

<sup>16</sup>[GAO-13-228](#).

<sup>17</sup> *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012).

---

---

## Enhancing Interagency Coordination and Collaboration

When executive branch agencies carry out activities in a fragmented and uncoordinated way, the resulting patchwork of programs can waste scarce funds, confuse and frustrate program customers, and limit the overall effectiveness of the federal effort. Our 2013 annual report includes several areas in which improved interagency coordination and collaboration could help agencies better leverage limited resources or identify opportunities to operate more efficiently. For example, the Department of Veterans Affairs and DOD operate two of the nation's largest health care systems, together providing health care to nearly 16 million veterans, service members, military retirees, and other beneficiaries at estimated costs for fiscal year 2013 of about \$53 billion and \$49 billion, respectively. As part of their health care efforts, the departments have established collaboration sites—locations where the two departments share health care resources through hundreds of agreements and projects—to deliver care jointly with the aim of improving access, quality, and cost-effectiveness of care. However, we found that the departments do not have a fully developed and formalized process for systematically identifying all opportunities for new or enhanced collaboration, potentially missing opportunities to improve health care access and quality, and reduce costs.

The GPRA Modernization Act requires OMB to coordinate with executive branch agencies to establish crosscutting priority goals and to develop a federal government performance plan that defines the level of performance needed to achieve them. As we reported in May 2012, the President's Fiscal Year 2013 Budget submission included the first list of 14 interim crosscutting priority goals. For each of the interim goals, as required by the act, OMB listed the agencies and programs that contribute to the goal in the federal government performance plan. However, based on our prior work, we identified additional agencies and programs that should be included. Accordingly, we recommended that OMB consider adding those additional contributors to the crosscutting priority goals. OMB concurred with this recommendation, and in December 2012 OMB updated information to the federal government performance plan, and added some of the additional agencies and programs we identified for select goals. The crosscutting approach required by the act will provide a much needed basis for more fully integrating a wide array of federal activities as well as a cohesive perspective on the long-term goals of the federal government that is focused on priority policy areas. It could also be a valuable tool for governmentwide reexamination of existing programs and for considering proposals for new programs.

---

The act also requires agencies to describe how they are working with each other to achieve their strategic and performance goals, as well as any relevant crosscutting priority goals. Moreover, for each of its performance and priority goals, each agency must identify the organizations, programs, and other activities—both within and external to the agency—that contribute to the goal. These new requirements provide additional opportunities for collaboration across executive branch agencies. We have previously identified key practices that can help federal agencies enhance and sustain their collaborative efforts along with key features to consider as they implement collaborative mechanisms.<sup>18</sup>

---

## Congress Could Help Address Actions We Have Identified Through Legislative Action, Oversight, and Other Strategies

Congress also has an important role to play—both in its legislative and oversight capacities—in improving the efficiency and effectiveness of government programs. Other legislative strategies are also available, such as realigning committee structures or using task forces, caucuses, or commissions to work to improve the efficiency and effectiveness of federal programs.

### Legislative Action

Our 2013 annual report includes several areas where legislative action is needed. For example, as noted earlier, we found that when the U.S. Department of Agriculture's Food Safety and Inspection Service begins the catfish inspection program as mandated in the Food, Conservation, and Energy Act of 2008, the program will duplicate work already conducted by the Food and Drug Administration and by the National Marine Fisheries Service. To avoid this duplication, we suggested that Congress repeal the provisions of the act that assigned U.S. Department of Agriculture responsibilities for examining and inspecting catfish and establishing a catfish inspection program. Taking this action, as the President's Fiscal Year 2014 Budget and S. 632 and H.R. 1313 submission propose, could save taxpayers millions annually, according to

---

<sup>18</sup>GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, [GAO-06-15](#) (Washington, D.C.: Oct. 21, 2005); and [GAO-12-1022](#).

---

Food Safety and Inspection Service estimates of the program's cost.<sup>19</sup> Similarly, our 2011 annual report found that, depending on the policy choices made, reducing or eliminating direct farm payments could result in savings ranging from \$800 million over 10 years to \$5 billion annually. We suggested that Congress consider a range of options and S. 10, introduced on January 22, 2013, would eliminate all direct farm payments starting in Crop Year 2014.

We have also suggested that Congress consider taking legislative action to consolidate certain programs. For example, in 2011 we reported that the federal government's efforts to improve teacher quality have led to the creation of 82 distinct programs—administered by 10 federal agencies—at the cost of over \$4 billion in fiscal year 2009. In addition to fragmentation, we also found overlap in a number of these programs. Among other things, we suggested that Congress either eliminate programs that are too small to evaluate cost-effectively or combine programs serving similar target groups. Similarly, in 2012, we commented on the overlap that exists between the products offered and markets served by the Department of Housing and Urban Development and Agriculture's Rural Housing Service. In light of this overlap, we recommended that Congress consider requiring that both departments to examine the benefits and costs of merging programs.

Congress could also require executive branch agencies to conduct program evaluations that would assess how well federal programs are working and identify steps that are needed to improve them. These evaluations typically examine processes, outcomes, impacts, or the cost-effectiveness of federal programs. However, few executive branch agencies regularly conduct in-depth program evaluations to assess their programs' impact or learn how to improve results. Such program evaluations can complement ongoing performance measurement but typically involve a more in-depth examination to learn the benefits of a

---

<sup>19</sup>To create this potential savings, Congress would need to repeal the provision in the Food, Conservation, and Energy Act of 2008, or direct in the Food Safety and Inspection Service's appropriation that no funds may be spent on the program. If Congress enacts a legislative restriction, there may be some opportunity to rescind appropriated amounts. Because the inspection program is funded from a lump sum appropriation to USDA, funds that would have been used for the program could be available for new obligations within the appropriations account. The U.S. Department of Agriculture could identify the amount of funds currently available for obligation that would have been used for the catfish inspection program and Congress could rescind those amounts.

---

## Legislative Oversight

program or how to improve it. GPRA requires agencies to describe the summary findings of any completed program evaluations in their performance reports. In addition, agencies are to describe how program evaluations informed establishing or revising goals in their strategic plans, along with a schedule for future program evaluations to be conducted.

Congress can also encourage executive branch agencies to help improve the efficiency and effectiveness of federal programs through its oversight activities. For example, our past work has highlighted several instances in which Congress has used performance information in its decision making to (1) identify issues that the federal government should address, (2) measure progress towards addressing those issues, and (3) identify better strategies to address the issues, when necessary. Congressional use of similar information in its decision making for the identified areas of fragmentation, overlap, and duplication will send an unmistakable message to agencies that Congress considers these issues a priority.<sup>20</sup> Such oversight can also highlight progress that agencies are making in addressing needed reforms.

Congress recently highlighted the importance of addressing issues of fragmentation, overlap, and duplication through its oversight. For example, the Senate Budget Resolution for fiscal year 2014 directs committees to review programs and tax expenditures within their jurisdiction for waste, fraud, and duplication and to consider the findings from our past annual reports. Similarly, the House Budget Resolution for fiscal year 2014 describes some of our findings from our past annual reports, notes the number of programs that will need to be reauthorized in fiscal year 2014, and states that that our findings should result in programmatic changes in both authorizing statutes and program funding levels.

The importance of active congressional oversight can be seen in improvements made to federal programs that were once included on our High-Risk List.<sup>21</sup> As the example in figure 5 describes, active congressional oversight has helped maintain executive branch agencies'

---

<sup>20</sup>GAO-12-621SP.

<sup>21</sup>GAO's High Risk List calls attention to the agencies and program areas that are high risk due to their greater vulnerabilities to fraud, waste, abuse, and mismanagement or the need for transformation to address economy, efficiency, or effectiveness challenges. For more information about GAO's High Risk List, see <http://www.gao.gov/highrisk>.

---

attention in addressing the identified concerns and thus contributed to their removal from the High-Risk List.

**Figure 5: Example of the Importance of Congressional Oversight**

Congressional legislation and oversight has helped focus attention and sustain momentum to improve the processing of security clearances not only for DOD but governmentwide.<sup>a</sup> As of October 2010, the Office of the Director of National Intelligence reported that 3.9 million federal employees (military and civilians) and contractors held security clearances. DOD comprises the vast majority of government security clearances. In 2004, we testified that from fiscal year 2001 through fiscal year 2003, the average time for DOD to determine clearance eligibility for industry personnel increased by 56 days to over 1 year. Delays in issuing clearances can result in millions of dollars of additional cost to the federal government and could pose a national security risk. As a result, we placed the DOD's Personnel Security Clearance Program on its High-Risk List in 2005.

Congressional oversight through hearings held by the Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia of the Senate Committee on Homeland Security and Governmental Affairs helped highlight the need for security clearance reform. From 2005 to 2010, congressional committees held more than 14 hearings on security clearance reform. The hearings also helped set the direction for the agencies, including GAO, to work collaboratively on developing metrics in order to address our concerns about the completeness and quality of investigations and adjudications. On March 17, 2010, the leaders of the reform effort—the Office of Management and Budget, Office of Personnel Management, Office of the Director of National Intelligence, and DOD—along with GAO, met to discuss the status of security clearance reform efforts and consult on metrics that could be used to measure progress of security clearance reform efforts. After that meeting, all of these agencies provided a memorandum on May 31, 2010 to then-Chairman Akaka containing a matrix with 15 metrics for assessing the timeliness and quality of investigations, adjudications, reciprocity (an agency's acceptance of a background investigation or clearance determination completed by any authorized investigative or adjudicative agency), and automation.<sup>b</sup> In 2011, we reported that DOD processed 90 percent of initial clearances in an average of 49 days for federal civilians, military, and industry personnel and met the 60-day statutory timeliness objective for processing all initial clearances in fiscal year 2010. Also, we found that DOD completed 90 percent of initial clearances for industry personnel in an average of 63 days for all the data we reviewed in fiscal year 2010.

Based on progress made, we removed DOD's Personnel Security Clearance program from the High-Risk List in 2011.

Source: GAO.

<sup>a</sup>GAO, *Personnel Security Clearances: Continued Leadership and Attention Can Enhance Momentum Gained from Reform Effort*, [GAO-12-815T](#) (Washington, D.C.: June 21, 2012).

<sup>b</sup>We participated in legislative and executive branch discussions on development of these metrics. However, given the need for GAO to remain independent in carrying out its auditing responsibilities of the executive branch, decisions related to performance measures and their effective implementation are fundamentally an executive branch management responsibility.

The consultations required by the GPRA Modernization Act can also serve as a tool for congressional oversight. In our guide to congressional consultations, we provide a list of illustrative questions Congress can ask during consultations about agency strategic plans, performance goals, and measures, including how their efforts are being coordinated with other agencies to ensure that related efforts are complementary in that

---

they are appropriate in scope and not unnecessarily duplicative.<sup>22</sup> In developing our guide, congressional staff and agency officials we interviewed generally agreed that consultations ideally should be bipartisan and bicameral to help ensure involvement from all relevant parties. In addition, to the extent feasible, consultations should be held jointly with relevant authorizing, appropriations, budget, and oversight committees. Committee staff recognized that, due to sometimes overlapping jurisdictions, obtaining the involvement of all interested congressional committees in a coordinated approach can be challenging. However, the often overlapping or fragmented nature of federal programs—a problem that has been extensively documented in our work—underscores the importance of a coordinated consultation process. For example, in an attempt to address this issue during initial implementation of GPRA during the 1990s, the House leadership formed teams of congressional staff from different committees to have a direct role in the consultation process.

## Other Strategies

To ensure efficient and effective oversight, Congress can take bipartisan and bicameral action to improve its oversight through vehicles such as task forces and caucuses. Such specialized bodies could provide effective oversight for portfolios of federal programs that contribute to common or complementary outcomes, but cross existing jurisdictional lines. For example, the Caucus on International Narcotics Control was created in 1985 to provide oversight on a wide range of issues, including international counternarcotics assistance and domestic drug prevention and treatment programs. The Caucus has held numerous hearings over the years and has issued a number of reports on U.S. narcotics control policy.

Congress could also establish and charge a commission with improving the efficiency and effectiveness of federal programs. Congress has used commissions to help inform their decision making on certain issues in the past. For example, in 1947 Congress authorized the Commission on Organization of the Executive Branch of the Government, known as the Hoover Commission, to recommend government reorganization changes to Congress. This commission was considered by many to have been the most successful among government restructuring efforts. The membership was bipartisan, including members of the administration and

---

<sup>22</sup>[GAO-12-621SP](#).

---

both houses of Congress.<sup>23</sup> More than 70 percent of the first Hoover Commission's recommendations were implemented, including 26 out of 35 reorganization plans.<sup>24</sup> According to a 1982 history of the Hoover Commissions, "the ease with which most of the reorganization plans became effective reflected two factors: the existence of a consensus that the President ought to be given deference and assistance by Congress in meeting his managerial responsibilities and the fact that most of the reorganization plans were pretty straightforward proposals of an organizational character."<sup>25</sup>

Finally, the administration has again requested reorganization authority in the President's Fiscal Year 2014 budget submission. Such authority can enable the President to propose reorganizations that are intended to increase the efficiency and effectiveness with which the government can meet existing and emerging challenges through an expedited approval process. We have previously testified about the importance of balancing the roles of Congress and the Executive Branch in considering reorganization authority proposals.<sup>26</sup> Furthermore, we noted that all key players should be engaged in discussions about reorganizing government: the President, Congress, and other parties with vested interests, including state and local governments, the private sector, and citizens. It is important to ensure a consensus on identified problems and needs and to be sure that the solutions our government legislates and implements can effectively remedy the problems we face in a timely manner. Only Congress can determine its appropriate powers and role in transformation efforts. In certain circumstances, Congress may deem limitations appropriate; however, care should be taken regarding the nature, timing, and scope of any related changes. For example,

---

<sup>23</sup>Ronald C. Moe, *The Hoover Commissions Revisited* (Boulder, Colorado: Westview Press; 1982), 2

<sup>24</sup>The first Hoover Commission, from 1947 to 1949, made reorganization proposals that promoted what they referred to as "greater rationality" in the organization and operation of government agencies and enhanced the president's role as the manager of the government. By contrast, the second Hoover Commission, referred to as Hoover II, which lasted from 1953 to 1954, examined policy areas with the goal of cutting government programs.

<sup>25</sup>Ronald C. Moe, Congressional Research Service, *The President's Reorganization Authority: Review and Analysis* (Washington, D.C.: Mar. 8, 2001).

<sup>26</sup>GAO, *Government Efficiency and Effectiveness Opportunities for Improvement and Considerations for Restructuring*, [GAO-12-454T](#) (Washington, D.C.: Mar. 21, 2012).

---

safeguards are needed to ensure congressional input and concurrence on the goals and proposals.

In closing, as the fiscal pressures facing the nation continue, so too does the need for executive branch agencies and Congress to improve the efficiency and effectiveness of government programs and activities. Opportunities exist to improve the efficiency and effectiveness of government operations in the 162 areas we have included in our 2011-2013 annual reports. Moving forward, we plan to conduct further analysis to look for additional or emerging instances of fragmentation, overlap, and duplication and opportunities for cost savings or revenue enhancement. Likewise, we will continue to monitor developments in the areas we have already identified in this series. In addition, we plan to develop a framework to guide policymakers' decisions regarding the issues of fragmentation, overlap, and duplication that we identified in our reports. We stand ready to assist this and other committees in further analyzing the issues we have identified and evaluating potential solutions.

Chairman Carper, Ranking Member Coburn, and Members of the Committee, this concludes my prepared statement. I would be pleased to answer questions.

---

## GAO Contacts

For further information on this testimony or our 2013 annual report, please contact Orice Williams Brown, Managing Director, Financial Markets and Community Investment, who may be reached at (202) 512-8678 or [williamso@gao.gov](mailto:williamso@gao.gov), and A. Nicole Clowers, Director, Financial Markets and Community Investment, who may be reached at (202) 512-8678 or [clowersa@gao.gov](mailto:clowersa@gao.gov). Contact points for the individual areas listed in our 2013 annual report can be found at the end of each area at <http://www.gao.gov/products/GAO-13-279SP>. Contact points for our Congressional Relations and Public Affairs offices may be found on the last page of this statement.

---

---

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.

---

---

## GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

---

## Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO's website (<http://www.gao.gov>). Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to <http://www.gao.gov> and select "E-mail Updates."

---

## Order by Phone

The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's website, <http://www.gao.gov/ordering.htm>.

Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.

Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

---

## Connect with GAO

Connect with GAO on [Facebook](#), [Flickr](#), [Twitter](#), and [YouTube](#). Subscribe to our [RSS Feeds](#) or [E-mail Updates](#). Listen to our [Podcasts](#). Visit GAO on the web at [www.gao.gov](http://www.gao.gov).

---

## To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Website: <http://www.gao.gov/fraudnet/fraudnet.htm>

E-mail: [fraudnet@gao.gov](mailto:fraudnet@gao.gov)

Automated answering system: (800) 424-5454 or (202) 512-7470

---

## Congressional Relations

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

---

## Public Affairs

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

