

Improper Payments: Opportunities for Interagency Collaboration and Improvements

GAO-23-106761 (Accessible Version)

Report to the Subcommittee on Legislative Branch, Committee on Appropriations, House of Representatives

September 28, 2023

Why This Matters

Detecting and preventing improper payments—those that should not have been made or were made in an incorrect amount, including overpayments and underpayments—is critical to safeguarding federal funds.¹ Since fiscal year 2003, reported cumulative executive agency improper payment estimates have totaled about \$2.4 trillion, including \$247 billion for fiscal year 2022.

The Payment Integrity Information Act of 2019 (PIIA) requires the Office of Management and Budget (OMB) to annually designate a list of high-priority programs for greater levels of review and oversight.² OMB requires the agencies administering these programs to provide certain information, such as actions for reducing improper payments, in a scorecard format each quarter.³

According to our survey of chief financial officers (CFO) from the 24 agencies covered by the Chief Financial Officers Act of 1990 (CFO Act), CFOs play a role, to different extents, in managing their agencies' efforts to reduce improper payments and overseeing compliance with PIIA reporting requirements.⁴ The CFO Act provided certain agency CFOs with leadership responsibilities for overseeing all financial management activities within their respective agencies.⁵ We have made prior recommendations to agencies to help detect and prevent improper payments, and recommended that Congress consider clarifying certain CFO responsibilities.

House Report 117-389, which accompanied the Legislative Branch Appropriations Act, 2023, includes a provision for GAO to provide quarterly reports on improper payments. This is our third quarterly report, and it examines recent updates to the high-priority scorecard, CFOs' role in managing improper payments, and opportunities for improvement.⁶

Key Takeaways

- For programs OMB designated as high priority, scorecards contain key information that is important for both OMB and inspectors general (IG) in overseeing efforts to address improper payments.
- While OMB has solicited feedback from IGs on an ad-hoc basis, additional collaboration is imperative as OMB considers revising the scorecard.
- CFOs at CFO Act agencies view their role to include some level of responsibility for tasks related to managing improper payments.
- While federal agencies, OMB, and Congress have made efforts in recent years to improve payment integrity, additional opportunities remain to reduce improper payments.
- We recommend that OMB review reports on compliance with applicable PIIA criteria from IGs of agencies with high-priority programs, and document and

communicate to IGs any considerations of their reported issues that may warrant revisions to the scorecard's format and content.

What is a scorecard and its purpose?

A payment-integrity scorecard, also known as a high-priority program scorecard, highlights actions that agencies with high-priority programs planned and took to mitigate root causes of overpayments.

PIIA requires OMB to annually designate a list of high-priority programs for greater levels of review and oversight. OMB considers a program high-priority if it has estimated improper payments resulting in monetary loss of more than \$100 million annually.⁷ OMB collects and publishes this information quarterly in a scorecard on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov).⁸

OMB states that the purpose of the scorecard is to help demonstrate to Congress and the public the progress agencies have made, at the program level, to improve payment integrity and reduce improper payments.

Who uses the scorecard?

In addition to Congress and the public, IGs use the scorecards. IGs have responsibilities related to reviewing their respective agencies' scorecards. According to OMB's guidance, IGs of agencies with high-priority programs must assess the information provided on the scorecard and determine the extent of IG oversight warranted to prevent monetary loss. Based on scorecard information, the IG may also provide the agency head with recommendations for modifying and improving agency plans to prevent and recover improper payments.

What information does the scorecard contain?

The fiscal year 2023 scorecard contains key information on the program or activity, the fiscal year estimated overpayment amount (including the estimate's sampling time frame), and the scorecard reporting period (i.e., the fiscal year and quarter). In addition, the scorecard contains the following information:

- Historical overpayment rates (as a percentage of total outlays) and amounts
- A brief program description, summary of overpayment causes, and barriers to prevention
- Discussion of actions the agency took in the preceding quarter and actions planned in the following quarter to prevent overpayments
- Overpayment amounts associated with identified root causes, root cause descriptions, and mitigation strategies (including descriptions and anticipated effects)
- Goals and accomplishments related to reducing overpayments
- Overpayment recovery methods and descriptions of plans and actions to recover overpayments

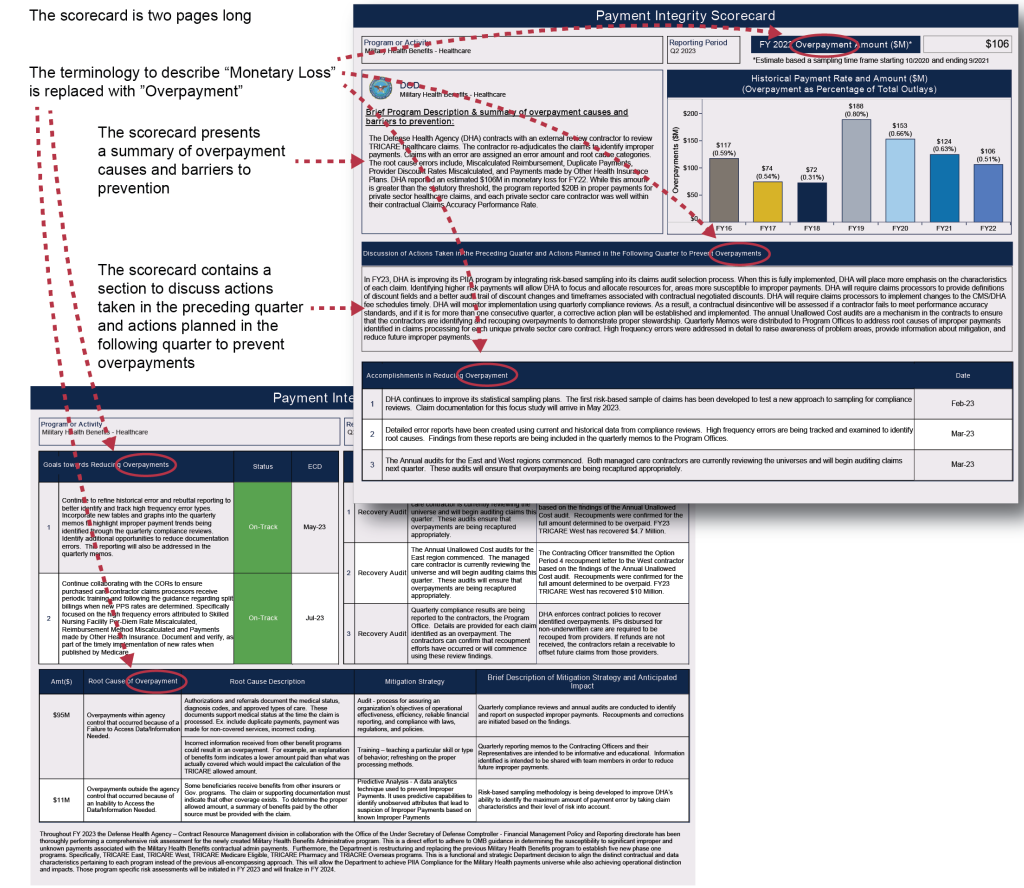
How has OMB updated the scorecard?

The fiscal year 2023 second-quarter version of the scorecard is longer than the prior version for the fiscal year 2022 fourth-quarter (two pages vs. one).⁹ The additional length is mainly due to the following new information:

- Summary of overpayment causes and barriers to prevention
- Actions taken in the quarter (quarter being reported on) to prevent overpayments
- Actions planned in the following quarters to prevent overpayments

In addition, OMB removed the “key milestones” section from the prior version, and replaced the term “monetary loss” with “overpayment” throughout the scorecard. Figure 1 shows changes OMB made to the scorecard.

Figure 1: Example of an Agency’s Fiscal Year 2023 Second-Quarter Scorecard



Source: GAO presentation of information from PaymentAccuracy.gov. | GAO-23-106761

Accessible Data for Figure 1: Example of an Agency’s Fiscal Year 2023 Second-Quarter Scorecard

Category	Category example
The scorecard is two pages long	na
The terminology to describe “Monetary Loss” is replaced with “Overpayment”	FY 2022 Overpayment Amount (\$M)*
The terminology to describe “Monetary Loss” is replaced with “Overpayment”	Discussion of Actions Taken in the Preceding Quarter and Actions Planned in the Following Quarter to Prevent Overpayments
The terminology to describe “Monetary Loss” is replaced with “Overpayment”	Accomplishments in Reducing Overpayment
The terminology to describe “Monetary Loss” is replaced with “Overpayment”	Goals towards Reducing Overpayments
The terminology to describe “Monetary Loss” is replaced with “Overpayment”	Root Cause of Overpayment

Category	Category example
The scorecard presents a summary of overpayment causes and barriers to prevention	The Defense Health Agency (DHA) contracts with an external review contractor to review TRICARE healthcare claims. The contractor re-adjudicates the claims to identify improper payments. Claims with an error are assigned an error amount and root cause categories. The root cause errors include, Miscalculated Reimbursement, Duplicate Payments, Provider Discount Rates Miscalculated, and Payments made by Other Health Insurance Plans. DHA reported an estimated \$106M in monetary loss for FY22. While this amount is greater than the statutory threshold, the program reported \$20B in proper payments for private sector healthcare claims, and each private sector care contractor was well within their contractual Claims Accuracy Performance Rate.
The scorecard contains a section to discuss actions taken in the preceding quarter and actions planned in the following quarter to prevent overpayments	In FY23, DHA is improving its PIIA program by integrating risk-based sampling into its claims audit selection process. When this is fully implemented, DHA will place more emphasis on the characteristics of each claim. Identifying higher risk payments will allow DHA to focus and allocate resources for, areas more susceptible to improper payments. DHA will require claims processors to provide definitions of discount fields and a better audit trail of discount changes and timeframes associated with contractual negotiated discounts. DHA will require claims processors to implement changes to the CMS/DHA fee schedules timely. DHA will monitor implementation using quarterly compliance reviews. As a result, a contractual disincentive will be assessed if a contractor fails to meet performance accuracy standards, and if it is for more than one consecutive quarter, a corrective action plan will be established and implemented. The annual Unallowed Cost audits are a mechanism in the contracts to ensure that the contractors are identifying and recouping overpayments to demonstrate proper stewardship. Quarterly Memos were distributed to Program Offices to address root causes of improper payments identified in claims processing for each unique private sector care contract. High frequency errors were addressed in detail to raise awareness of problem areas, provide information about mitigation, and reduce future improper payments.

Source: GAO presentation of information from PaymentAccuracy.gov. | GAO-23-106761

Why was the scorecard updated?

According to OMB staff, they updated the scorecard to provide intended users—Congress, the public, and IGs—with more context and detail regarding agencies’ actions to manage and mitigate improper payments. They told us that OMB had received varying levels of detail from agencies in the past because certain aspects of OMB’s instructions to agencies may not have been clear. OMB staff said they have clarified instructions for agencies regarding how to provide information.

How does OMB obtain feedback from related IGs on high-priority program scorecards?

According to OMB staff, they solicit feedback and comments from IGs on an ad-hoc basis when OMB updates its guidance for publication. For example, prior to its March 2021 publication, OMB provided opportunities for IGs to comment on the revisions to appendix C of OMB Circular No. A-123.¹⁰

In prior years, OMB had an IG working group, through the Council of the Inspectors General on Integrity and Efficiency and the Pandemic Response Accountability Committee. The working group discussed issues related to pandemic improper payments and issued alerts to agencies aimed at raising awareness on key issues related to preventing waste, fraud, and abuse. However, the working group no longer exists due to a decline in the prevalence of pandemic-related spending.

OMB does not currently have a working group to collaborate regularly with IGs of agencies with high-priority programs and to solicit and obtain feedback and comments. However, OMB staff stated that all members of the executive branch, including IGs, may submit recommendations for changes to OMB guidance related to payment integrity at any time via OMB's website.

Per OMB's guidance and based on what OMB staff told us, the information reported by agencies in the scorecard is important for both OMB and IGs in overseeing efforts to address improper payments.¹¹ OMB staff told us that they rely on the work of the relevant IGs to identify deficiencies and trends in agency compliance with OMB guidance on improper payments.

OMB's guidance, consistent with PIIA, states that IGs have the key responsibilities for reviewing their respective agencies' scorecards. It also states that IGs rely on such information to determine the extent of oversight warranted to prevent monetary-loss improper payments, and to provide the agency head with recommendations to prevent improper payments from occurring in the future.

In addition, our prior work on leading practices to enhance interagency collaboration shows that many of the meaningful results the federal government seeks require the coordinated efforts of more than one agency.¹² Such leading practices can help address crosscutting challenges, including involving relevant participants.¹³

Because both OMB and IGs rely on the information that each provides the other, their collaboration is imperative. OMB receives copies of IGs' annual reports on agency compliance with PIIA criteria and related OMB guidance. These reports include information on high-priority programs. However, OMB does not review the reports to identify issues that may warrant revision to the scorecards format and content, and OMB does not document and communicate to IGs its consideration of any such issues noted in the reports. These steps can increase collaboration between OMB and IGs of agencies with high-priority programs.

This additional collaboration could help better ensure that IGs have necessary information to oversee agencies as they work to detect and prevent improper payments, and that Congress and the public have more transparent information about improper payments.

What is in the future for the scorecard?

OMB staff told us they are continuously looking for ways to improve the scorecard, and they have made agencies aware that OMB is placing more emphasis on improving the information the scorecard provides. Given its increased attention to scorecard changes, OMB staff expect that agencies will also pay more attention to the scorecard.

What do laws and guidance say is the CFO’s role in detecting and preventing improper payments?

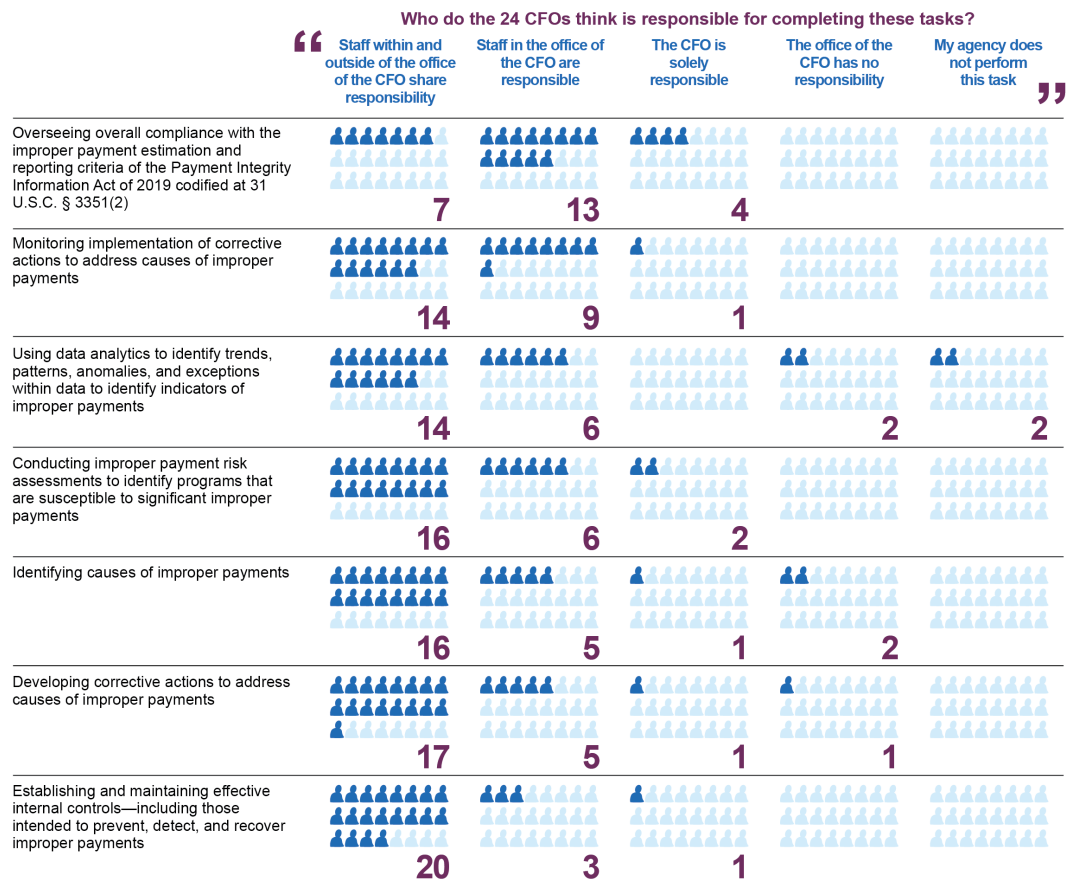
The laws and guidance we reviewed, including PIIA, the CFO Act, and OMB Circular No. A-123, Appendix C, generally do not define specific roles and responsibilities that require CFOs to perform in managing their agencies’ efforts to detect and prevent improper payments. Instead, we found that these authorities direct requirements to the head of the agency and allow for variation in CFOs’ roles in detecting and preventing improper payments.

What do CFOs view as their role in reducing improper payments?

Based on our survey of CFOs from the 24 CFO Act agencies, CFOs view their role to include some level of responsibility for tasks related to managing improper payments. Our survey asked CFOs to indicate the CFO’s level of responsibility for completing certain tasks. While responses varied, for the tasks we surveyed, the majority of CFOs viewed that completing them was either solely the CFO’s responsibility, a responsibility of staff in the CFO office, or a responsibility shared by staff within and outside the CFO office.

Figure 2 shows survey responses regarding the CFO’s role in managing improper payments.

Figure 2: Chief Financial Officers' (CFO) View on Their Role in Managing Improper Payments



Source: GAO analysis of CFO survey data. | GAO-23-106761

Accessible Data for Figure 2: Chief Financial Officers' (CFO) View on Their Role in Managing Improper Payments

	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?
Category	Staff within and outside of the office of the CFO share responsibility	Staff in the office of the CFO are responsible	The CFO is solely responsible	The office of the CFO has no responsibility	My agency does not perform this task
Overseeing overall compliance with the improper payment estimation and reporting criteria of the Payment Integrity Information Act of 2019 codified at 31 U.S.C. § 3351(2)	7	13	4	0	0
Monitoring implementation of corrective actions to address causes of improper payments	14	9	1	0	0
Using data analytics to identify trends, patterns, anomalies, and exceptions within data to identify indicators of improper payments	14	6	0	2	2
Conducting improper payment risk assessments to identify programs that are susceptible to significant improper payments	16	6	2	0	0
Identifying causes of improper payments	16	5	1	2	0

Category	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?
	Staff within and outside of the office of the CFO share responsibility	Staff in the office of the CFO are responsible	The CFO is solely responsible	The office of the CFO has no responsibility	My agency does not perform this task
Developing corrective actions to address causes of improper payments	17	5	1	1	0
Establishing and maintaining effective internal controls—including those intended to prevent, detect, and recover improper payments	20	3	1	0	0

Source: GAO analysis of CFO survey data. | GAO-23-106761

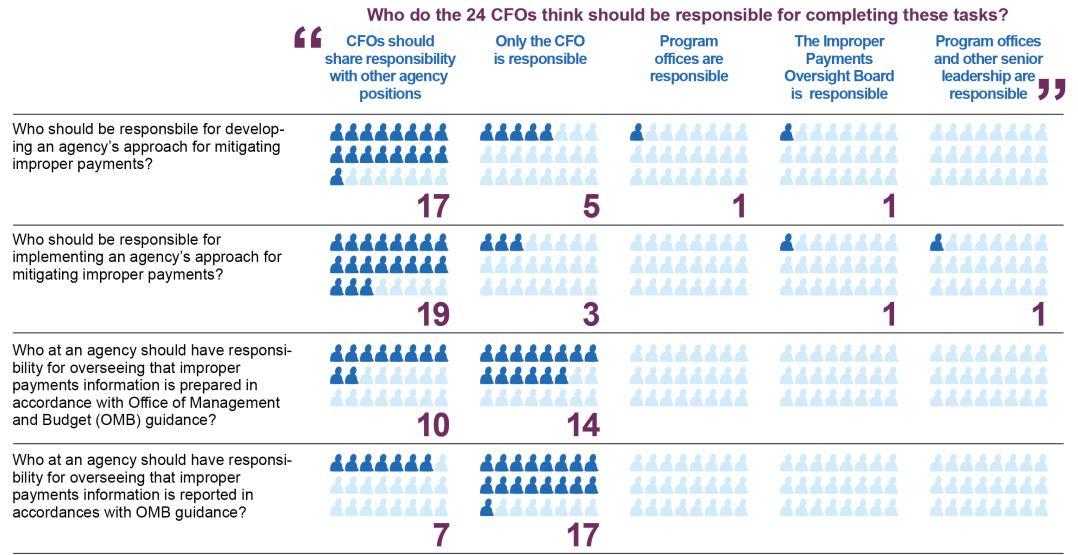
Note: Responses related to the following survey question: Select the option that, in your view, best reflects the Chief Financial Officer's (CFO) level of responsibility for completing the following tasks at your agency.

What do CFOs view their role should be in mitigating and overseeing improper payments?

Based on our survey of CFOs from the 24 CFO Act agencies, the majority think that the responsibility for developing and implementing an agency's approach to mitigating improper payments should be shared by the CFO and other agency positions. However, most CFOs think that the CFO should be solely responsible for overseeing that improper payments information is prepared and reported in accordance with OMB guidance.

Figure 3 shows additional CFO responses about agency responsibilities in managing improper payments.

Figure 3: Chief Financial Officers' (CFO) Views on Various Responsibilities in Managing Improper Payments



Source: GAO analysis of CFO survey data. | GAO-23-106761

Accessible Data for Figure 3: Chief Financial Officers' (CFO) Views on Various Responsibilities in Managing Improper Payments

	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?	Who do the 24 CFOs think is responsible for completing these tasks?
Category	CFOs should share responsibility with other agency positions	Only the CFO is responsible	Program offices are responsible	The Improper Payments Oversight Board is responsible	Program offices and other senior leadership are responsible
Who should be responsible for developing an agency's approach for mitigating improper payments?	17	5	1	1	0
Who should be responsible for implementing an agency's approach for mitigating improper payments?	19	3	0	1	1
Who at an agency should have responsibility for overseeing that improper payments information is prepared in accordance with Office of Management and Budget (OMB) guidance?	10	14	0	0	0
Who at an agency should have responsibility for overseeing that improper payments information is reported in accordances with OMB guidance?	7	17	0	0	0

Source: GAO analysis of CFO survey data. | GAO-23-106761

What work has GAO done related to detecting and preventing improper payments?

In emergencies, the risk of improper payments may be higher because the need to provide assistance quickly can hinder the implementation of effective controls. In July 2023, we issued our *Framework for Managing Improper Payments in Emergency Assistance Programs*, which provides Congress and federal agencies with an overall approach to detect and prevent improper payments in emergency assistance programs. It can also be useful for managing improper payments in non-emergency assistance programs, or even during normal program operations.¹⁴

We have also made many priority recommendations to federal agencies and identified matters for congressional consideration, related to improper

payments.¹⁵ Our 2023 priority recommendation letters included 59 priority recommendations related to improper payments to agencies that reported improper payment estimates for the most recent fiscal year, as well as to OMB. For example:

- **Improper payments in Medicaid and Medicare.** We have four open priority recommendations that, if implemented, could reduce improper payments, such as by improving oversight of providers.¹⁶ For example, we have recommended that the Department of Health and Human Services' Centers for Medicare & Medicaid Services (CMS) complete a comprehensive, national risk assessment and assure that state-reported resources to oversee Medicaid expenditures are adequate and allocated based on areas of highest risk. In addition, we recommended that CMS ensure that Medicare and Medicaid documentation requirements demonstrate compliance with coverage policies and effectively address program risks.
- **Reducing improper payments at the Department of Agriculture.** We have three open priority recommendations that, if implemented, would allow the agency to better confirm eligibility for supplemental assistance and nutrition programs and ensure that potentially billions of dollars in payments to program participants and recipients are accurately distributed.¹⁷
- **Reducing government-wide improper payments.** OMB has ongoing efforts to implement two open priority recommendations to (1) develop and implement monitoring mechanisms that evaluate agency use of the Do Not Pay working system and (2) incorporate appropriate measures to ensure that single audit guidance is issued timely and is responsive to users' input and needs.¹⁸

We also have 21 matters for congressional consideration to improve federal financial management, including opportunities to clarify CFOs' responsibilities.¹⁹

What work has GAO done related to CFO responsibilities in improving federal financial management?

In prior reports, we recommended the following matters for congressional consideration related to CFO responsibilities in improving federal financial management and improper payments:²⁰

- Congress should clarify that (1) CFOs at CFO Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information and (2) executive-agency internal control assessment, reporting, and audit requirements for key financial management information include internal controls over spending data and improper payment information.
- Congress should require agency CFOs to (1) submit a statement in agencies' annual financial reports certifying the reliability of improper payments risk assessments, and the validity of improper payment estimates, and describing the actions of the CFO to monitor the development and implementation of any corrective action plans and (2) approve any methodology that is not designed to produce a statistically valid estimate.

Based on responses to our survey, CFOs view their responsibilities to include tasks related to managing improper payments. If implemented, our prior matters could increase accountability and help to ensure that CFOs continue to view reducing improper payments as a responsibility that is within their authority to manage.

What additional work remains for agencies, OMB, and Congress to improve payment integrity?

While federal agencies, OMB, and Congress have made efforts in recent years to improve payment integrity, more work remains to be done.

As of August 2023, of the 18 agencies that reported improper payment estimates in fiscal year 2022, eight had open (unaddressed) GAO priority recommendations related to improper payments. In addition, 42 of our 59 priority recommendations related to improper payments remained open; OMB closed one of three of our priority recommendations to the agency. Also, there are 21 open GAO matters for congressional consideration to improve federal financial management. See appendixes V, VI, and VII of our first quarterly report for a list of open priority recommendations and matters for congressional consideration.²¹

By working collaboratively to address open priority recommendations and matters for congressional consideration, federal agencies and Congress can make progress toward detecting and preventing improper payments and improving payment integrity.

Conclusions

While OMB took steps to improve the high-priority scorecard's format and content, enhancing interagency collaboration between OMB and IGs would help agencies improve their ability to detect and prevent improper payments. By periodically reviewing relevant IGs' reports of compliance with PIIA criteria and documenting and communicating consideration of reported issues, OMB could better ensure that IGs have necessary information to oversee agencies' efforts to reduce improper payments. Also, this could help ensure that Congress and the public have more transparent information about the progress agencies have made.

Recommendation for Executive Action

The Director of OMB, prior to updating the scorecard information and relevant guidance to agencies, or at least on an annual basis, should (1) review the reports on compliance with the applicable Payment Integrity Information Act of 2019 criteria from the IGs of agencies with high-priority programs, and (2) document and communicate to IGs any considerations of their reported issues that may warrant revisions to the scorecard's format and content.

(Recommendation 1)

Agency Comments

We provided a draft of this report to the Director of OMB for review and comment. OMB did not have any comments on the report.

How GAO Did This Study

To compare and describe the information reported in the scorecard and changes made to it, we obtained and reviewed the fiscal year 2022 fourth-quarter and fiscal year 2023 second-quarter scorecards published on PaymentAccuracy.gov for those programs OMB considers high priority. In addition, we interviewed OMB staff to understand steps OMB had taken to improve the scorecard and its process for collecting such data. Further, we coordinated with the Council of the Inspectors General on Integrity and Efficiency to ensure that there were no independence concerns with IGs with regard to our findings and recommendation.

To describe the CFO's role in managing improper payments at the 24 CFO Act agencies, we (1) reviewed laws and guidance to identify any CFO responsibilities related to managing improper payments; (2) reviewed recent GAO reports, including recommendations and matters for congressional consideration; and (3) collected and analyzed responses to relevant questions from a web-based survey we sent to 24 agency CFOs.

To conduct this work, we surveyed the 24 CFO Act agencies for information on the CFO's role in managing improper payments and for information on the agencies' fraud risk management efforts. We plan to issue a subsequent report with information on agencies' fraud risk management efforts. To develop the questionnaire, we reviewed our prior survey on agencies' status in implementing fraud risk management requirements. We also incorporated comments from internal and external reviewers, including our survey specialist and an OMB staff. We pretested the questionnaire with five agencies using cognitive interviewing techniques and modified the survey instrument based on the comments we received.

We fielded the survey from April 25, 2023, through June 8, 2023. We received questionnaire responses from all 24 agencies, for a response rate of 100 percent. Our survey results reflect the information provided by and the opinions of the agency officials who participated in our survey. We also analyzed closed-ended responses.

We summarized recent open matters for congressional consideration and priority recommendations to agencies related to improper payments and their status that we previously identified as opportunities to detect and prevent improper payments and improve payment integrity.

We conducted this performance audit from April 2023 to September 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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Endnotes

¹An improper payment includes any payment to an ineligible recipient, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), and any payment that does not account for credit for applicable discounts. 31 U.S.C. § 3351(4). Executive agency estimates of improper payments also treat as improper any payments whose propriety cannot be determined due to lacking or insufficient documentation. 31 U.S.C. § 3352(c)(2).

²Under PIIA, agencies with high-priority programs are subject to additional reporting requirements. 31 U.S.C. § 3352(b).

³Office of Management and Budget, *Requirements for Payment Integrity Improvement, Circular No. A-123, Appendix C*, OMB M-21-19 (Mar. 5, 2021).

⁴Under PIIA and OMB guidance, the core framework for managing improper payments, executive branch agencies are required to periodically assess, estimate, analyze, and report on improper payments in the programs they administer.

⁵The CFO Act, Pub. L. No. 101-576, 104 Stat. 2838 (Nov. 15, 1990) (codified as amended in scattered sections of 31 U.S.C.), established CFO positions to oversee financial management activities at 23 major executive departments and agencies. The list now includes 24 entities, which are often referred to collectively as CFO Act agencies, and is codified as amended at 31 U.S.C. § 901(b).

⁶For our first quarterly report, see GAO, *Improper Payments: Fiscal Year 2022 Estimates and Opportunities for Improvement*, [GAO-23-106285](#) (Washington, D.C.: Mar. 29, 2023). For our second quarterly report, see GAO, *Improper Payments: Programs Reporting Reductions Had Taken Corrective Actions That Shared Common Features*, [GAO-23-106585](#) (Washington, D.C.: June 30, 2023).

⁷31 U.S.C. § 3352(b). OMB's guidance states that a monetary loss is an amount that should not have been paid and in theory should or could be recovered, and that a monetary-loss type of improper payment is an overpayment.

⁸PaymentAccuracy.gov is an official U.S. government website that OMB manages. It contains information about current and historical estimated improper payment rates (i.e., agency-reported improper payment amounts as a percentage of outlays), amounts of estimated improper payments, root causes of monetary loss and improper payments, monetary-loss recovery efforts, and high-priority program scorecards.

⁹Agencies did not report high-priority program scorecards for the first quarter of fiscal year 2023.

¹⁰Office of Management and Budget, *Requirements for Payment Integrity Improvement*.

¹¹Office of Management and Budget, *Requirements for Payment Integrity Improvement*.

¹²GAO, *Government Performance Management: Leading Practices to Enhance Interagency Collaboration and Address Crosscutting Challenges*, [GAO-23-105520](#) (Washington, D.C.: May 24, 2023).

¹³Leading practices for collaboration include relevant participants—participating agencies ensure that they have invited the relevant organizations and any individuals who may have a stake in the collaborative effort.

¹⁴GAO, *A Framework for Managing Improper Payments in Emergency Assistance Programs*, [GAO-23-105876](#) (Washington, D.C.: July 2023).

¹⁵Priority recommendations are those that warrant priority attention from heads of key departments or agencies. Since 2015, we have sent letters to selected agencies to highlight the importance of implementing them.

¹⁶GAO, *Priority Open Recommendations: Department of Health and Human Services*, [GAO-23-106467](#) (Washington, D.C.: May 10, 2023).

¹⁷GAO, *Priority Open Recommendations: Department of Agriculture*, [GAO-23-106456](#) (Washington, D.C.: May 12, 2023).

¹⁸GAO, *Priority Open Recommendations: Office of Management and Budget*, [GAO-23-106298](#) (Washington, D.C.: May 23, 2023).

¹⁹GAO, *Open Matters for Congressional Consideration: Action Can Produce Billions of Dollars in Financial and Other Benefits for the Nation*, [GAO-23-106837](#) (Washington, D.C.: July 25, 2023).

²⁰GAO, *Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits*, [GAO-20-566](#) (Washington, D.C.: Aug. 6, 2020), and *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond*, [GAO-22-105715](#) (Washington D.C.: Mar. 17, 2022).

²¹See our first quarterly report, [GAO-23-106285](#). In addition to the open priority recommendations and matters for congressional considerations that we reported in March 2023, we identified six prior priority recommendations and one matter for congressional consideration. See GAO, *Restaurant Revitalization Fund: Opportunities Exist to Improve Oversight*, [GAO-22-105442](#) (Washington, D.C.: July 14, 2022); *Coronavirus Food Assistance Program: USDA Should Conduct More Rigorous Reviews of Payments to Producers*, [GAO-22-104397](#) (Washington, D.C.: Sept. 8, 2022); *Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed*, [GAO-23-105217](#) (Washington, D.C.: Nov. 30, 2022); *Emergency Rental Assistance: Treasury's Oversight Is Limited by Incomplete Data and Risk Assessment*, [GAO-23-105410](#) (Washington, D.C.: Dec. 20, 2022); and *Railroad Retirement Board: Actions Needed to Improve the Effectiveness and Oversight of Continuing Disability Reviews*, [GAO-18-287](#) (Washington, D.C.: Feb. 21, 2018).