

Recommendations for Congress: Action Can Produce Billions of Dollars in Financial and Other Benefits

GAO-24-107261

Q&A Report to Congressional Addressees

June 12, 2024

Why This Matters

Matters for congressional consideration are recommendations that we make to Congress to address findings from our work. Congressional action in response to the matters has been critical to addressing significant challenges facing the nation. Among these are the challenges on our [High-Risk List](#) and in our [duplication and cost savings](#) body of work. Action by Congress to address certain open matters can produce billions of dollars in financial savings. Actions by Congress on other matters can improve the effectiveness of federal agencies and programs and help position the nation to address future challenges.

This report provides information about open matters for congressional consideration, along with a consolidated listing of these matters by topic area in enclosure 1. The James M. Inhofe National Defense Authorization Act for 2023 included a provision for us to report this information annually to congressional leadership and the oversight committees of the House and Senate. (Pub. L. No. 117-263, § 7211, 136 Stat. 2395, 3668 (2022)).

GAO is committed to serving Congress and addressing the nation's challenges. We remain available to provide assistance and information on the matters we have raised for congressional consideration. Congress can address these matters by passing legislation; Congress can also hold hearings, and use its budget, appropriations, and oversight processes to highlight these matters.

Key Takeaways

- Since 2000, we have recommended that Congress consider over 1,100 matters and Congress has acted on nearly 80 percent of them.
- As of March 2024, 242 matters remained open.
- If acted upon, these matters could achieve billions of dollars in financial benefits, including one matter that could achieve over \$100 billion in financial benefits. Other benefits could be achieved in areas such as energy, defense, and health.

What progress has been made in addressing recommendations to Congress?

Since our [July 2023 open matters report](#), Congress took action to fully address three matters.¹ For example, the National Defense Authorization Act for Fiscal Year 2024 required the Department of Defense (Defense) to manage the F-35 Joint Strike Fighter engine and thermal management modernization efforts as its own major acquisition subprogram, with its own distinct cost, schedule, and performance baseline ([GAO-23-106047](#)).² This action will provide Defense, service leaders, and Congress with better information about technical risk, technology maturity, and costs. It will also help maximize warfighter capability and manage time and resources.

Congress is considering ways to address many of the remaining open matters. As of March 2024, bills introduced in the 117th and 118th Congresses would have fully or partially addressed over 40 percent (103) of the 242 open matters.³

For example, in July 2018 we recommended that Congress consider legislation to require that tax returns prepared electronically but filed on paper include a scannable code printed on the return ([GAO-18-544](#)). House Bill 2688, the Streamlining IRS Operations Act, and Senate Bill 3660, the BARCODE Efficiency Act, were both introduced in the 118th Congress. If enacted, they would require such returns to have scannable codes.⁴ Taking action on this matter would reduce the time Internal Revenue Service (IRS) staff spend processing paper returns, resulting in streamlined operations and cost savings for the government.

What assistance does GAO provide in addressing open recommendations for Congress?

Each year we provide information and assistance to Congress about our open matters through our reports, congressional testimonies, and technical assistance.

For example, in the following reports we highlighted actions Congress can take to address open matters:

- We reported on the status of [open matters](#) in July 2023 and have updated that work with this report.
- Each year, we report on opportunities for agencies and Congress to reduce [duplication, overlap, and fragmentation](#) in federal programs, and options that would save the federal government money or increase revenue.⁵
- Every 2 years, we update our [High-Risk List](#), which identifies government operations with vulnerabilities to fraud, waste, abuse, and mismanagement, or in need of transformation.⁶ Most recently, in April 2023, we reported that agencies need to address hundreds of our open recommendations to bring about lasting solutions to 37 high-risk areas. In some cases, legislation is needed to solve these problems.

During fiscal year 2023, we testified in 57 hearings. During such hearings, we often bring attention to open matters and encourage Congress to take action on them. For example, during a hearing on the 2023 High-Risk List before the U.S. Senate Committee on Homeland Security and Governmental Affairs, the Comptroller General reiterated actions that Congress could take to address our matters on issues such as cybersecurity and federal improper payments.

In addition, in the first two quarters of fiscal year 2024, we provided technical assistance to Congress more than 430 times, such as providing briefings on prior work. This technical assistance sometimes includes discussions of GAO's open recommendations to Congress or federal agencies and their relevance to potential legislation Congress is considering.

What financial benefits could result from implementing open recommendations for Congress?

We identified 30 open matters that could result in measurable financial benefits to the federal government if implemented. Of those matters, our estimates indicate 12 could achieve at least a billion dollars of benefits, 9 could achieve at least a hundred million dollars of benefits, and 9 could achieve at least a million dollars of benefits.⁷ We identified 21 other matters that could have financial benefits, but estimates are not currently available because of a lack of data or uncertainties around their implementation.

For example, in December 2015, we recommended that Congress consider directing the Secretary of Health and Human Services to equalize payment rates

between medical settings for evaluation and management office visits and other services that the Secretary deems appropriate. The associated savings would be returned to the Medicare program ([GAO-16-189](#)). The Congressional Budget Office estimated that this action could result in **\$141 billion in financial benefits from fiscal years 2021 through 2030**.

Another example involves actions to address Medicaid fiscal responsibility. In January 2008 we recommended requiring the Department of Health and Human Services to improve the Medicaid demonstration review process, such as clarifying review criteria and the basis for approved limits ([GAO-08-87](#)). Using Centers for Medicare & Medicaid Services data we estimated this action could save **tens of billions of dollars or more**.

Additionally, we recommended in December 2023 that Congress take actions to address the Armed Services Retirement Home's financial shortfalls, including continuing general fund transfers and increasing payroll deductions ([GAO-24-106171](#)). Such actions could reduce the risk of exhausting the trust fund that supports it and potentially generate revenue of **one hundred million dollars or more over 10 years**, according to our analysis of the trust fund data.

How many recommendations for Congress with related pending legislation would provide financial benefits?

In the 117th and 118th Congresses, legislation was introduced that, if enacted, would have addressed 18 matters with potential financial benefits. We have estimated benefits for 11 of these matters. For example, members of Congress have introduced seven bills in the 118th Congress that could address an open matter from [GAO-16-189](#), as discussed above, which could achieve over \$100 billion in financial benefits.⁸

Two other bills were introduced in the 118th Congress that would enhance government oversight of emergency relief funds as well as federal funds during normal operations, such as by establishing a permanent analytics center to aid the oversight community in identifying improper payments and fraud, as we recommended in March 2022 ([GAO-22-105715](#)).⁹ We estimate that taking action on this matter could save a billion dollars or more each year.

What other benefits could result from implementing open recommendations for Congress?

Historically, less than 4 percent of our matters and recommendations result in measurable financial benefits, and the majority of our open matters for congressional consideration are likewise not expected to result in such benefits. Nevertheless, their implementation has the potential to provide numerous other important benefits.

In our annual [Performance and Accountability Report](#) we categorize such benefits into six areas: public safety and security, public insurance and benefits, program efficiency and effectiveness, tax law administration, business process and management, and acquisition and contract management.¹⁰ Of the total open matters, most relate to improvements in public safety and security (33 percent) and public insurance and benefits (about 30 percent).¹¹

For example, we recommended in November 2022 that Congress consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery. Federal disaster recovery efforts are fragmented across more than 30 federal entities ([GAO-23-104956](#)). An independent commission could provide Congress and federal agencies with specific actions to improve the effectiveness and speed of federal disaster recovery services.

As another example, in January 2024, we recommended that Congress consider granting authority to the Department of Labor and IRS to establish a system to automatically transfer the savings between employer-sponsored retirement account plans when employees change jobs. Currently, no federal agency has the statutory authority to establish such a system ([GAO-24-103577](#)). Automatic transfers can be beneficial for participants—particularly those unengaged with their plan—because participants can benefit from account consolidation without navigating a challenging manual process.

Why do some recommendations for Congress not have estimated financial benefits?

First, not all matters are intended to result in measurable financial benefits. As discussed below, the issues addressed in our matters benefit the federal government and the public in many other ways. Second, for those matters that could result in savings, it is not always possible to generate an estimate. We review each estimate of potential financial benefits to ensure the estimate is based on sound methodologies. Many times, sufficiently reliable data are not available to produce precise estimates, so we use partial data and conservative assumptions to provide rough estimates of the magnitude of potential savings. Actual financial benefits will depend on a number of factors, including whether, how, and when Congress implements them.

For some open matters, we have sufficient information to present relatively precise estimates of the potential financial benefit. For example, we recommended Congress pass legislation that requires the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period ([GAO-14-343SP](#)). We estimated that action could result in \$2.188 billion in savings because the Office of Management and Budget developed a sufficiently reliable 10 year estimate in the President's fiscal year 2021 budget proposal.

For other open matters, we state estimates of potential financial benefits notionally, using terms such as millions, tens of millions, or billions, to demonstrate a rough magnitude. Many of these estimates are not tied to specific time frames but we determined the estimate was sufficiently reliable for our purpose.

For the remaining open matters, we could not provide a potential benefit estimate for several reasons, including: (1) inability to predict the timing and nature of agency or congressional actions; (2) limited data on performance, funding, the extent of any identified deficiencies, or potential costs associated with taking action; and (3) external factors such as changes to the economy. For example, we recommended Congress consider strengthening schools' accountability for student loan defaults by improving default rate metrics ([GAO-18-163](#)). We determined that by making schools more accountable, default rates could go down. However, we are unable to predict when or whether those metrics will be implemented and exactly how they would affect default rates.

How did we identify potential financial benefits for open recommendations for Congress?

Where available, we used estimates from the Congressional Budget Office or Joint Committee on Taxation to determine the potential financial benefits of legislation that, if enacted, would address an open matter. Our next source was the relevant agency, including agency budget requests, historical data, Inspector General reports, issue papers, and program evaluations. If none of those sources had available estimates, we attempted to calculate estimates, where possible, using information on the relevant federal program or function.

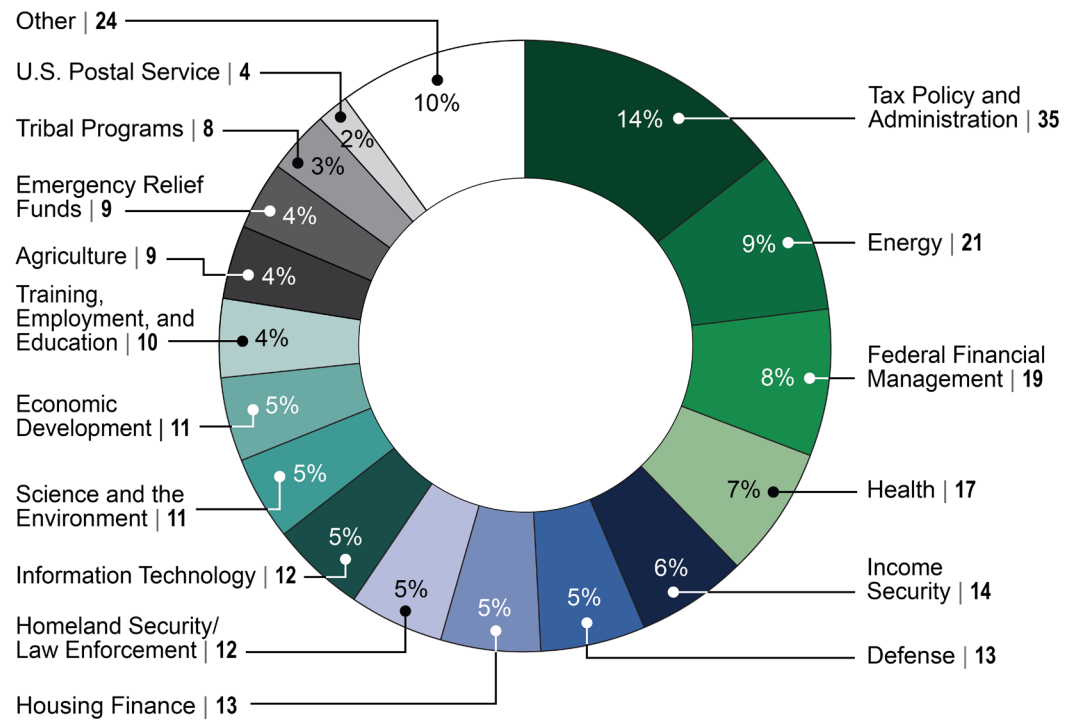
For open recommendations with identified potential financial benefits, we collected and analyzed any preexisting estimates and other data on costs and

potential savings, to the extent they were available. We compiled a list of relevant recent legislation that would partially or fully address our recommendations. We reviewed potential financial benefit estimates for those bills based on publicly available reports from the Congressional Budget Office, Joint Committee on Taxation, and the Penn Wharton Budget Model. Additionally, we provided a list of the relevant bills to the Congressional Budget Office and Joint Committee on Taxation and requested any non-public estimates for those bills.

What topics are covered by open recommendations for Congress?

Open matters span a wide range of topics and involve many parts of the federal government. Figure 1 shows the number of open matters in each topic.

Figure 1: Open Recommendations for Congress by Topic, as of March 2024



Source: GAO. | GAO-24-107261

What are some of the issues commonly addressed by recommendations for Congress?

Energy. This topic includes the energy industry and regulatory agencies, oil and gas resources, alternative fuels, emissions, nuclear waste, and other energy-related issues. In 2017 and 2021, we recommended that Congress consider several matters related to the Department of Energy’s (Energy’s) treatment of low-activity waste at its Hanford Site. For example, Congress could consider clarifying Energy’s authority to make decisions about what is high-level radioactive waste. Such action could help Energy save billions of dollars as part of a larger effort to address the waste by pursuing less expensive treatment and disposal options ([GAO-22-104365](#) and [GAO-17-306](#)).

Information technology. This topic includes IT policy, law, investment, and strategy; acquisition; enterprise architecture; integration; security of civilian and military systems; cybersecurity; privacy; IT systems; and federal laws on collecting, storing, sharing, and using sensitive, classified, or personally identifiable information. For example, we recommended that Congress consider reauthorizing the First Responder Network Authority (FirstNet), including its authority to collect fee revenue. The current statute authorizes FirstNet to collect fees and requires FirstNet to reinvest the collected fees in network construction, maintenance, operation, or improvements.¹² However, the statute terminates FirstNet’s authority in 2027 ([GAO-22-104915](#)). If Congress reauthorizes this

authority, FirstNet could collect \$15 billion in fees over the next 15 years, according to its estimates.

Tax policy and administration. This topic includes tax enforcement, law, policy, administration, and reform. These matters frequently involve IRS. For example, two open matters relate to paid tax preparers. We recommended in April 2014 and November 2022 that Congress should grant IRS the authority to establish professional requirements for paid tax preparers ([GAO-14-467T](#), [GAO-23-105217](#)). Addressing these matters could provide hundreds of millions of dollars in financial benefits, reduce the tax gap, and increase the accuracy of tax returns.

Science and the environment. This topic includes environmental protection, cleanup, and associated laws, policies, and agencies. The topic also includes natural resources such as land, water, minerals, wildlife, and energy resources. For example, in July 2022 we recommended that Congress consider passing legislation to clarify Energy's authority to sell depleted uranium, including any conditions connected to such sales ([GAO-22-105471](#)). This matter has the potential to save hundreds of millions of dollars by reducing the estimated \$7.2 billion in costs to convert and dispose of the depleted uranium at Energy sites.

Health. This topic includes health care services, facilities, personnel, costs, insurance, and reform as well as preventing chronic health conditions. It also includes federal programs such as Medicare, Medicaid, and the military and veterans' health systems. For example, in July 2021, we recommended that Congress direct the Secretary of Health and Human Services to implement additional reductions in payments to skilled nursing facilities that generate Medicare spending on potentially preventable critical incidents, such as hospital readmissions and emergency room visits ([GAO-21-408](#)). Doing so could better align federal spending with the quality of care received, as well as save hundreds of millions of dollars.

Defense. This topic covers military readiness, including people and infrastructure; weapons, defense, and space systems and technologies; the Department of Defense's internal operations and budget; and the military health system. For example, in July 2021, we recommended that Congress consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs ([GAO-21-439](#), see figure 2). Addressing this matter would enhance Defense's accountability for taking the necessary and appropriate actions to afford sustaining the F-35 fleet.

Figure 2: An F-35B Performing a Vertical Landing at Naval Air Station Patuxent



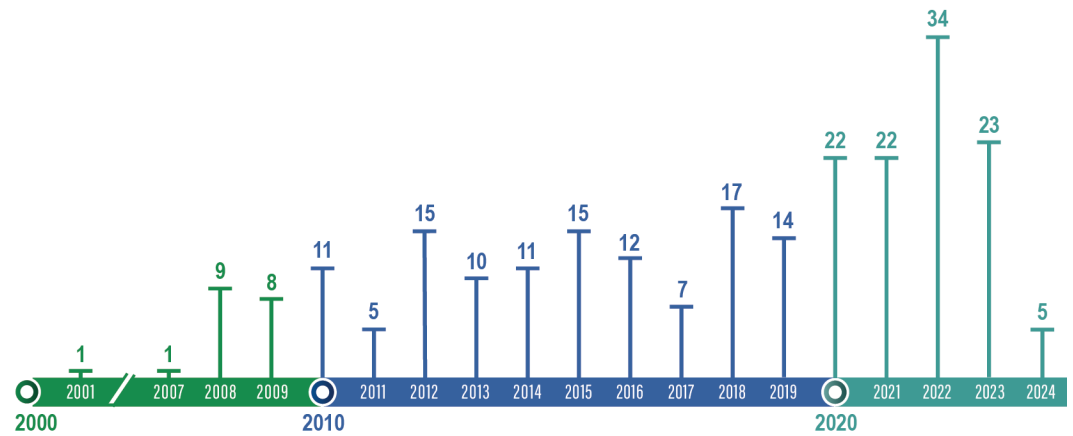
Source: Department of Defense photo by Kyra Helwick. | GAO-24-107261

Economic development. This topic covers domestic and international development initiatives, including loans and grants; construction and disaster relief; employment in a changing economy; economic sanctions; small businesses; and trade enforcement. For example, in 2019, we recommended that Congress consider legislation establishing permanent statutory authority for a disaster assistance program administered by the Department of Housing and Urban Development—or another agency—that responds to unmet needs in a timely manner ([GAO-19-232](#)). Congressional action in response to this matter could provide a consistent framework for administering funds for unmet needs and thereby reduce lags in accessing funding requirements that may vary for each disaster. It could also reduce difficulties coordinating with multiple federal agencies. Action on this matter is important because extreme weather and climate-related events are expected to become more frequent and intense.

How long have the recommendations for Congress been open?

Eighty-four of the 242 matters, or 35 percent, have been open for less than 4 years. Figure 3 shows the distribution of the matters by the year we reported them.

Figure 3: Open Recommendations for Congress Reported by Calendar Year (as of March 2024)



Source: GAO. | GAO-24-107261

Among the newest open matters is one from January 2024 that relates to the Department of the Interior's oversight of industry operators' timely decommissioning of offshore wells and platforms ([GAO-24-106229](#), see figure 4). We recommended that Congress consider either implementing an oversight mechanism, such as requiring annual reporting to Congress, or providing additional direction on balancing congressional policy goals. Addressing this matter can help protect the environment and minimize the government's financial risk.

Figure 4: Offshore Well Plugging Operations in the Pacific Region



Source: Bureau of Safety and Environmental Enforcement. | GAO-24-107261

The oldest open matter is more than 20 years old ([GAO-02-47T](#)). In 2001, we recommended that Congress consider commissioning the National Academy of Sciences or a blue-ribbon panel to conduct a detailed analysis of alternative organizational food safety structures and report the results of such an analysis to Congress. This action is needed because the safety and quality of the U.S. food supply, both domestic and imported, are governed by at least 30 federal laws that are collectively administered by 15 federal agencies. The fragmented nature of the federal food safety oversight system has caused inconsistent oversight, ineffective coordination, and inefficient use of resources. This matter remains highly relevant to addressing one of the issues on our [High-Risk List](#)—Improving Oversight of Food Safety. The issue is also an example of fragmentation that we track in our [duplication and cost savings](#) body of work.

How GAO Did This Study

In producing this report, we used information from our internal system for tracking recommendations and matters for congressional consideration. We searched for bills introduced in the 117th and 118th Congresses that, if enacted, would partially or fully address each open matter as of March 2024. Where we became aware of them, we included more recent legislation we identified after March 2024, but did not perform a comprehensive updated search and analysis.

For open matters with identified potential financial benefits, we collected and analyzed any preexisting estimates and other data on costs and potential savings, to the extent they were available. We used the list of relevant legislation

to review potential financial benefit estimates for those bills based on publicly available reports from the Congressional Budget Office, Joint Committee on Taxation, and the Penn Wharton Budget Model. We incorporated new or updated potential benefit estimates from these sources, when relevant. Additionally, we provided a list of the relevant bills to the Congressional Budget Office and the Joint Committee on Taxation and requested any nonpublic estimates for those bills.

We reviewed the estimates to ensure they were based on reasonably sound methodologies. We used partial data and conservative assumptions to provide rough estimates of the magnitude of potential savings when more precise estimates were not possible. There is a higher level of uncertainty for estimates of potential financial benefits that could accrue from actions on matters not yet taken because these estimates are dependent on whether, how, and when Congress implements them and there may be a lack of sufficiently detailed data to make reliable forecasts.

As a result, we state many estimates of potential financial benefits notionally, using terms such as millions, tens of millions, or billions, to demonstrate a rough magnitude without providing a more precise estimate. Further, many of these estimates are not tied to specific time frames for the same reason.

In some cases, we could not estimate the potential benefits for a variety of reasons: (1) inability to predict the timing and nature of agency or congressional actions; (2) limited data on performance, funding, the extent of any identified deficiencies, or potential costs associated with taking action; and (3) external factors such as changes to the economy.

We conducted this work from January 2024 to June 2024 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient, appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions in this product.

List of Addressees

The Honorable Charles E. Schumer
Majority Leader
The Honorable Mitchell McConnell
Minority Leader
United States Senate

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

The Honorable Mike Johnson
Speaker
The Honorable Hakeem Jeffries
Minority Leader
House of Representatives

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

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

GAO Contact Information

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Endnotes

¹Open matters remain open until they are designated as closed-implemented or closed-no longer valid. Matters are generally closed-no longer valid when they are no longer relevant due to changing circumstances. Some open matters were not public as of March 1, 2024, and are therefore not discussed in this letter. However, their implementation would provide additional financial and non-financial benefits. GAO, *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).

²Pub. L. No. 118-31, § 226(c), 137 Stat. 136, 196 (2023).

³We updated the status of open matters with related legislation after March 2024 where we became aware of specific bills that were subsequently introduced during the 118th Congress.

⁴Streamlining IRS Operations Act, H.R. 2688, 118th Cong. (2023); Barcode Automation for Revenue Collection to Organize Disbursement and Enhance Efficiency Act, S. 3660, 118th Cong. (2024).

⁵We issued our most recent report in May 2024. GAO, *2024 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits*, [GAO-24-106915](#) (Washington, D.C.: May 15, 2024).

⁶GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023).

⁷In calculating our estimated potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Estimated potential financial benefits are subject to uncertainty, depending on whether, how, and when they are addressed. Financial benefits are identified at the recommendation level. Some matters may contribute to potential financial benefits that would result from the combined effect of implementing two or more matters associated with a report. Those potential financial benefits are not listed.

⁸Those bills were: H.R. 2863, 118th Cong. (2023); H.R. 3129, 118th Cong. (2023); H.R. 3281, 118th Cong. (2023); H.R. 4473, 118th Cong. (2023); H.R. 4822, 118th Cong. (2023); H.R. 5378, 118th Cong. (2023); and S. 1869, 118th Cong. (2023).

⁹Government Spending Oversight Act of 2024, H.R. 8009, 118th Cong. (2024); Government Spending Oversight Act of 2024, S. 4036, 118th Cong. (2024)

¹⁰We track these other benefits that result from implementation of our recommendations to Congress and federal agencies in our annual Performance and Accountability Report. During fiscal year 2023 we recorded a total of 1,220 other benefits across these categories. GAO, *Performance and Accountability Report, Fiscal Year 2023*, [GAO-24-900483](#) (Washington, D.C.: Nov. 15, 2023).

¹¹Of the remaining categories, about 14 percent of the open matters relate to tax law administration, about 12 percent to business process and management, about 12 percent under program efficiency and effectiveness and less than 1 percent under acquisition and contract management. The total may not equal 100 percent due to rounding.

¹²47 U.S.C. § 1428.

Enclosure 1: Open Recommendations for Congressional Consideration

This enclosure lists details about the 242 recommendations for congressional consideration (which we refer to as “matters”) that remained open as of March 2024. Matters are organized by topic, which are arranged in alphabetical order. Within each topic, matters are listed by GAO product number, from oldest to most recent. If multiple matters from the same GAO product number remained open under the same topic, they are listed in the order they appeared in the report. The year listed for each matter shows the calendar year in which we issued the product, which may differ from the fiscal year shown in the product number.

Bill numbers are listed for those matters for which we identified related legislation introduced in the 117th or 118th Congress, as of March 2024. We updated the status of matters with related legislation after March 2024 where we became aware of specific bills that were subsequently introduced during the 118th Congress. If no related legislation was identified for a particular open matter that section is omitted.

Implementing some of the matters could result in savings to the federal government, such as through cost avoidance or additional revenue. However, it is not always possible to estimate the potential financial benefits due to lack of data or uncertainty about the manner and timing of implementation. Potential financial benefits are listed below if estimates are available for the individual matter. Some matters may contribute to potential financial benefits that would result from the combined effect of implementing two or more matters or recommendations. Those potential financial benefits are not included below.

“GAO Duplication and Cost Savings Related” refers to matters that are also included in GAO’s [Duplication and Cost Savings](#) body of work.

AGRICULTURE

Open matters for congressional consideration: 9



Source: New Africa, marilyn barbone/stock.adobe.com. | GAO-24-107261

Food Safety and Security: Fundamental Changes Needed to Ensure Safe Food

GAO-02-47T, 2001

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To provide more efficient, consistent, and effective federal oversight of the nation's food supply, Congress should consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative organizational food safety structures and report the results of such an analysis to Congress.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Crop Insurance: Savings Would Result from Program Changes and Greater Use of Data Mining

GAO-12-256, 2012

Potential Financial Benefits: Hundreds of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To reduce the cost of the crop insurance program, Congress should consider limiting the subsidy for premiums that an individual farmer can receive each year or reducing the subsidy for all farmers participating in the program, or both limiting and reducing these subsidies.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 5698, § 3(2)(C)

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Agricultural Quarantine Inspection Fees: Major Changes Needed to Align Fee Revenues with Program Costs

GAO-13-268, 2013

Potential Financial Benefits: Tens of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: In light of declining discretionary budgets, to reduce or eliminate the reliance of the Agricultural Quarantine Inspection (AQI) program on taxpayer funding, Congress should consider allowing the United States Department of Agriculture to set AQI fees to recover the aggregate estimated costs of AQI services--thereby allowing the Secretary of Agriculture to set fee rates to recover the full costs of the AQI program.

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Agricultural Quarantine Inspection Fees: Major Changes Needed to Align Fee Revenues with Program Costs

GAO-13-268, 2013

Potential Financial Benefits: Millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider amending the United States Department of Agriculture's authorization to assess Agricultural Quarantine Inspection (AQI) fees on bus companies, private vessels, and private aircraft and include in those fees the costs of AQI services for the passengers on those buses, private vessels, and private aircraft.

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Crop Insurance: Considerations in Reducing Federal Premium Subsidies

GAO-14-700, 2014

Potential Financial Benefits: Hundreds of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To reduce the cost of the crop insurance program and achieve budgetary savings for deficit reduction or other purposes, Congress should consider reducing the level of federal premium subsidies for revenue crop insurance policies. In doing so, Congress should consider whether to make the full amount of this reduction in an initial year, or to phase in the full amount of this reduction over several years. In addition, Congress should consider directing the Secretary of Agriculture to monitor and report on the impact, if any, of the reduction on farmer participation in the crop insurance program.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Federal Food Safety Oversight: Additional Actions Needed to Improve Planning and Collaboration

GAO-15-180, 2014

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Because challenges associated with the fragmented federal food safety system are long-standing, decision makers do not have an integrated perspective on federal food safety performance, and centralized mechanisms for broad-based collaboration have not been sustained, Congress should consider directing the Office of Management and Budget to develop a government-wide performance plan for food safety that includes results oriented goals and performance measures and a discussion of strategies and resources.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Federal Food Safety Oversight: Additional Actions Needed to Improve Planning and Collaboration

GAO-15-180, 2014

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Because challenges associated with the fragmented federal food safety system are long-standing, decision makers do not have an integrated perspective on federal food safety performance, and centralized mechanisms for broad-based collaboration have not been sustained, Congress should consider formalizing the Food Safety Working Group through statute to help ensure sustained leadership across food safety agencies over time.

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Crop Insurance: Reducing Subsidies for Highest Income Participants Could Save Federal Dollars with Minimal Effect on the Program

GAO-15-356, 2015

Potential Financial Benefits: Tens of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To reduce the cost of the crop insurance program and achieve budgetary savings for deficit reduction or other purposes, Congress should consider reducing premium subsidies for the highest income participants.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 5698, § 3(2)(B)

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs

GAO-17-501, 2017

Potential Financial Benefits: Billions of dollars

Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To reduce the cost of delivering the crop insurance program, Congress should consider repealing the 2014 farm bill requirement that any revision to the standard reinsurance agreement not reduce insurance companies' expected underwriting gains, and directing the Risk Management Agency to, during the next renegotiation of the agreement, (1) adjust the participating insurance companies' target rate of return to reflect market conditions and (2) assess the portion of premiums that participating insurance companies retain and, if warranted, adjust it.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 5698 §§ 8(2)(B), 10

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

DEFENSE

Open matters for congressional consideration: **13**



Source: U.S. Air Force/Senior Airman Alexander Cook/Defense Visual Information Distribution Service. | GAO-24-107261

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds

GAO-13-149, 2013

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If cost savings are to be a goal of any future Base Realignment and Closure (BRAC) round, Congress should consider amending the BRAC statute by elevating the priority that the Department of Defense and the BRAC Commission give to potential costs and savings as a selection criterion for making base closure and realignment recommendations.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds

GAO-13-149, 2013

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress authorizes additional Base Realignment and Closure (BRAC) rounds, it should consider amending BRAC legislation by requiring the Secretary of Defense to formally establish specific goals that the department expects to achieve from a future BRAC process.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds

GAO-13-149, 2013

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress authorizes additional Base Realignment and Closure (BRAC) rounds, it should consider amending BRAC legislation by requiring the Secretary of Defense to propose selection criteria as necessary to help achieve those goals, if necessary and appropriate.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds

GAO-13-149, 2013

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress decides to authorize a future base closure round, it may want to consider whether to limit or prohibit the Base Realignment and Closure Commission from adding a contingent element to any Recommendation and, if permitted, under what conditions.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Weapon System Requirements: Detailed Systems Engineering Prior to Product Development Positions Programs for Success

GAO-17-77, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To enhance program oversight and provide more robust input to budget deliberations, Congress should consider requiring the Department of Defense to report on each major acquisition program's systems engineering status in the department's annual budget request, beginning with the budget requesting funds to start development. The information could be presented on a simple timeline--as done for the case studies in this report--and at a minimum should reflect the status of a program's functional and allocated baselines as contained in the most current version of the program's systems engineering plan.

Contact: Shelby S. Oakley at 202-512-4841 or oakleys@gao.gov

Military Bases: DOD Should Address Challenges with Communication and Mission Changes to Improve Future Base Realignment and Closure Rounds

GAO-18-231, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider, in any future Base Realignment and Closure authorization, a requirement for the Department of Defense to identify appropriate measures of effectiveness and to track the achievement of its goals.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Foreign Military Sales: Controls Should be Strengthened to Address Substantial Growth in Overhead Account Balances

GAO-18-401, 2018

Potential Financial Benefits: Tens of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account.

Contact: Chelsa L. Kenney at 202-512-2964 or kenneyc@gao.gov

Weapon System Sustainment: DOD Needs a Strategy for Re-Designing the F-35'S Central Logistics System

GAO-20-316, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation requiring the Department of Defense to establish a performance-measurement process for the Autonomic Logistics Information System that includes, but is not limited to, performance metrics and targets that (1) are based on intended behavior of the system in actual operations and (2) tie system performance to user requirements.

Contact: Diana Maurer at 202-512-9627 or maurerd@gao.gov

F-35 Sustainment: DOD Needs to Cut Billions in Estimated Costs to Achieve Affordability

GAO-21-439, 2021

Potential Financial Benefits: May contribute to hundreds of millions of dollars

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs.

Contact: Diana Maurer at 202-512-9627 or maurerd@gao.gov

Air Force and Navy Aviation: Actions Needed to Address Persistent Sustainment Risks

GAO-22-104533, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending section 4323 of Title 10, U.S. Code to require the Air Force and Navy to submit to Congress mitigation plans related to identified maintenance challenges and risks to aircraft availability found in sustainment reviews based on a specific sustainment threshold. Such thresholds could include aircraft falling below their mission capable rate goal for consecutive years; an aircraft's mission capable rate declining by a specified percentage; or some other sustainment metric or metrics.

Contact: Diana Maurer at 202-512-9627 or maurerd@gao.gov

Defense Commissaries: Actions Needed to Clarify Priorities and Improve Program Management

GAO-22-104728, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider clarifying its direction to the Defense Commissary Agency (DeCA) regarding the level of customer savings and related benefits it should seek to achieve and maintain as a benefit, using the tradeoff analysis provided by DeCA.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Personnel Vetting: DOD Needs a Reliable Schedule and Cost Estimate for the National Background Investigation Services Program

GAO-23-105670, 2023

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring the Secretary of Defense to direct the National Background Investigation Services (NBIS) Program Management Office to develop a reliable program schedule and cost estimate for NBIS as defined in GAO's Schedule Assessment Guide, Cost Estimating and Assessment Guide, and Agile Assessment Guide.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Armed Forces Retirement Home: Congress and Agency Management Should Take Actions to Improve Financial Sustainability

GAO-24-106171, 2023

Potential Financial Benefits: A hundred million or more dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider taking action to address the Armed Forces Retirement Home's (AFRH) financial shortfalls. This could include consideration of some level of continued General Fund transfers and the following proposals by AFRH management:

- Amending 37 U.S.C. § 1007(i) to require (1) an increase in the amount of the payroll deductions from eligible service members and (2) that such deductions be adjusted for inflation on a recurring basis.
- Passing legislation to authorize withholding from National Guard and Reserve members eligible for residence at AFRH, similar to withholding currently authorized from armed forces on active duty.
- Passing legislation to authorize AFRH to receive reimbursement from appropriate sources for relevant health and medical care services provided to AFRH's residents.

Contact: Kristen A. Kocielek at 202-512-2989 or kocioleki@gao.gov

ECONOMIC DEVELOPMENT

Open matters for congressional consideration: 11



Source: Miha Creative/stock.adobe.com. | GAO-24-107261

Highway Emergency Relief: Reexamination Needed to Address Fiscal Imbalance and Long-Term Sustainability

GAO-07-245, 2007

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: In order to put the Emergency Relief program on a sound financial footing, Congress should consider the expected future demands on the program and reexamine the appropriate level and sources of funding—including whether to increase the \$100 million annual authorized funding and whether the Highway Trust Fund, the General Fund, or some combination would allow the program to accomplish its purpose in a fiscally sustainable manner.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4090

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs

GAO-08-400, 2008

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To improve the effectiveness of the federal investment in surface transportation, meet the nation's transportation needs, and ensure a sustainable commitment to transportation infrastructure, Congress should consider reexamining and refocusing surface transportation programs to be responsive to these principles so that they institute tools and approaches that emphasize the return on the federal investment.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs

GAO-08-400, 2008

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To improve the effectiveness of the federal investment in surface transportation, meet the nation's transportation needs, and ensure a sustainable commitment to transportation infrastructure, Congress should consider reexamining and refocusing surface transportation programs to be responsive to these principles so that they address the current imbalance between federal surface transportation revenues and spending.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Disaster Assistance: Federal Assistance for Permanent Housing Primarily Benefited Homeowners; Opportunities Exist to Better Target Rental Housing Needs

GAO-10-17, 2010

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To the extent that the Community Development Block Grant (CDBG) program continues to be the primary vehicle used to provide post-disaster assistance for permanent housing, Congress should consider providing more specific direction regarding the distribution of disaster-related CDBG assistance that states are to provide for homeowners and renters. If Congress wishes to change the proportion of assistance directed to homeowners and rental property owners in future recovery efforts, Congress could, for example, require states to demonstrate to the Department of Housing and Urban Development (HUD) that they are adequately addressing the needs of both homeowners and renters with their CDBG allocation and other resources as a condition for receiving funds. Alternatively, Congress could direct HUD to develop a formula that accounts for the housing needs of both homeowners and renters. Such a formula could be used by states to determine the proportions of their disaster CDBG funds that should be used for housing, specifically rental housing. Further, the formula could also reflect the anticipated production levels of other programs that provide permanent housing assistance, such as the Low-Income Housing Tax Credit program.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 5940; S. 1686

117th Congress: H.R. 4707; H.R. 7900; S. 2471

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiaz@gao.gov

Highway Infrastructure: Federal-State Partnership Produces Benefits and Poses Oversight Risks

GAO-12-474, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: As we have previously recommended, Congress should consider reexamining and refocusing surface transportation programs, including establishing well-defined goals with direct links to identified federal interests and roles. Based on this review, there may be areas where national interests are less evident and where Congress should consider narrowing the Federal Highway Administration's responsibilities.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Motorcycle Safety: Increasing Federal Funding Flexibility and Identifying Research Priorities Would Help Support States' Safety Efforts

GAO-13-42, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: In order to provide states with greater flexibility to pursue a range of strategies to address the various factors contributing to motorcycle crashes and fatalities, Congress should consider allowing states to use the Motorcyclist Safety Grants for purposes beyond motorcyclist training and raising motorist awareness of motorcycles.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Disaster Recovery: Better Monitoring of Block Grant Funds Is Needed

GAO-19-232, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation establishing permanent statutory authority for a disaster assistance program administered by the Department of Housing and Urban Development or another agency that responds to unmet needs in a timely manner and directing the applicable agency to issue implementing regulations.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 5940; S. 1686

117th Congress: H.R. 4707; S. 2471; S. 3045; S. 4670

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Discretionary Transportation Grants: Actions Needed To Improve Consistency And Transparency In DOT's Application Evaluations

GAO-19-541, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: During the next reauthorization for surface transportation programs, Congress should consider including language in the reauthorization bill that would require the Department of Transportation (DOT) to develop and implement transparency measures for DOT's review and selection process for discretionary grants. Such measures should, at a minimum, help to ensure that the evaluation process is clearly communicated, that applications are consistently evaluated, and that the rationale for DOT's decisions are clearly documented. Such measures should be developed in line with Office of Management and Budget guidance, federal internal control standards, and recommended practices for evaluating and selecting discretionary grant awards.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 5536; S. 2260

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Areas with High Poverty: Changing How the 10-20-30 Funding Formula Is Applied Could Increase Impact in Persistent-Poverty Counties

GAO-21-470, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress elects to include the 10-20-30 formula in future appropriations acts, Congress should consider focusing its application on those programs or accounts where it would meaningfully increase the proportion of funding awarded to persistent-poverty counties.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 6531; S. 3552

Contact: Dan Garcia-Diaz at (202) 512-8678 or GarciaDiazD@gao.gov

Areas with High Poverty: Changing How the 10-20-30 Funding Formula Is Applied Could Increase Impact in Persistent-Poverty Counties

GAO-21-470, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress elects to include the 10-20-30 formula in future appropriations acts, Congress should consider requiring the relevant agencies to use a uniform list of persistent-poverty counties. Such a list could be created and updated annually by an agency well-suited to compile it, such as the Economic Research Service.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 6531, § 2(b); S. 3552, § 2(b)

Contact: Dan Garcia-Diaz at (202) 512-8678 or GarciaDiazD@gao.gov

National Flood Insurance Program: Congress Should Consider Updating the Mandatory Purchase Requirement

GAO-21-578, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring the Federal Emergency Management Agency to evaluate how comprehensive and up-to-date flood risk information could be used to determine which properties should be subject to the mandatory purchase requirement and report to Congress with recommendations, if any, on revising the requirement.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

EMERGENCY RELIEF FUNDS

Open matters for congressional consideration: **9**



Source: Christian/stock.adobe.com. | GAO-24-107261

Covid-19: Urgent Actions Needed to Better Ensure an Effective Federal Response

GAO-21-191, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To hold agencies accountable and increase transparency, Congress should consider, in any future legislation appropriating COVID-19 relief funds, designating all executive agency programs and activities making more than \$100 million in payments from COVID-19 relief funds as "susceptible to significant improper payments" for purposes of 31 U.S.C. § 3352.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 877; S. 2924

117th Congress: H.R. 8322; H.R. 9613

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Disaster Recovery: Actions Needed to Improve the Federal Approach

GAO-23-104956, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery, which may include the options identified in this report.

Contact: Christopher P. Currie at 404-679-1875 or curriec@gao.gov

Covid-19 Relief Funds: Lessons Learned Could Improve Future Distribution of Federal Emergency Relief to Tribal Recipients

GAO-23-105473, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider, when seeking to provide tribes with emergency relief that it wants to be distributed as quickly as possible, providing this relief in a manner that enables agencies to distribute it through existing mechanisms and structures, such as self-determination contracts and self-governance compacts, as appropriate.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov

Flood Insurance: FEMA's New Rate-Setting Methodology Improves Actuarial Soundness but Highlights Need for Broader Program Reform

GAO-23-105977, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider authorizing and requiring the Federal Emergency Management Agency to incorporate the reserve fund assessment, to the extent necessary based on actuarial principles, into the risk charge within the full-risk premium.

Contact: Alicia P. Cackley at 202-512-8678 or cackleya@gao.gov

Flood Insurance: FEMA's New Rate-Setting Methodology Improves Actuarial Soundness but Highlights Need for Broader Program Reform

GAO-23-105977, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider repealing the Homeowner Flood Insurance Affordability Act of 2014 surcharge and authorizing and requiring the Federal Emergency Management Agency to replace forgone revenue with actuarially determined premium adjustments.

Contact: Alicia P. Cackley at 202-512-8678 or cackleya@gao.gov

Flood Insurance: FEMA's New Rate-Setting Methodology Improves Actuarial Soundness but Highlights Need for Broader Program Reform

GAO-23-105977, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider authorizing and requiring the Federal Emergency Management Agency (FEMA) to offer risk-based partial refunds for midterm cancellations of National Flood Insurance Program policies that are replaced by private flood insurance policies and authorizing and requiring FEMA to implement these refunds in an actuarially sound manner.

Related legislation that would partially or fully address open matter:

117th Congress: S. 2831

Contact: Alicia P. Cackley at 202-512-8678 or cackleya@gao.gov

ENERGY

Open matters for congressional consideration: **21**



Source: Lovelyday12/stock.adobe.com. | GAO-24-107261

Electricity Generation Projects: Additional Data Could Improve Understanding of the Effectiveness of Tax Expenditures

GAO-15-302, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress wishes to evaluate the effectiveness of the Investment Tax Credit (ITC) and the Production Tax Credit (PTC) as incentives for the development of renewable utility-scale electricity generation projects as it considers proposals to extend the ITC or reauthorize the PTC, it should consider directing the Commissioner of Internal Revenue to provide Congress with project-level data currently collected from taxpayers who claim the ITC in lieu of the PTC—such as the number of projects for which they are claiming the credit, the technology of the projects taking the credit, and the total generating capacity added—and make such data available for analysis. Additionally, take steps to collect and report the same data from all taxpayers claiming the ITC.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Flood Insurance: FEMA's New Rate-Setting Methodology Improves Actuarial Soundness but Highlights Need for Broader Program Reform

GAO-23-105977, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing any affordability assistance for flood insurance through a means-based program that is reflected in the federal budget rather than through statutorily discounted premiums. Options that Congress might consider include allowing assistance to be used for private policies and shortening or ending the period of discounted premiums for those that do not qualify for assistance.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 1540, § 2; H.R. 4233, § 204; H.R. 4349, § 103; S. 2142, § 103

117th Congress: H.R. 5802, § 103; H.R. 7202, § 2; S. 3128, § 103

Contact: Alicia P. Cackley at 202-512-8678 or cackleya@gao.gov

Flood Insurance: FEMA's New Rate-Setting Methodology Improves Actuarial Soundness but Highlights Need for Broader Program Reform

GAO-23-105977, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider addressing the National Flood Insurance Program's legacy and potential future debt and should consider the best means for doing so. Options for addressing the legacy debt include canceling the debt or creating specific repayment terms funded by a transparent premium surcharge. Options for addressing future debt include providing funding to make up for the statutorily generated premium shortfall, allowing immediate transition to full-risk rates accompanied by a means-based assistance program, changing the financing of catastrophic losses, and enabling the Federal Emergency Management Agency to purchase additional reinsurance.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4233, § 204

117th Congress: H.R. 4497, § 307(d)

Contact: Alicia P. Cackley at 202-512-8678 or cackleya@gao.gov

Flood Insurance: FEMA's New Rate-Setting Methodology Improves Actuarial Soundness but Highlights Need for Broader Program Reform

GAO-23-105977, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider authorizing and requiring the Federal Emergency Management Agency to allow private flood insurance coverage to satisfy National Flood Insurance Program's continuous coverage requirement.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 900; S. 2110

117th Congress: H.R. 4699; S. 2915

Contact: Alicia P. Cackley at 202-512-8678 or cackleya@gao.gov

Electricity Generation Projects: Additional Data Could Improve Understanding of the Effectiveness of Tax Expenditures

GAO-15-302, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress wishes to evaluate the effectiveness of the Investment Tax Credit (ITC) and the Production Tax Credit (PTC) as incentives for the development of renewable utility-scale electricity generation projects as it considers proposals to extend the ITC or reauthorize the PTC, it should consider directing the Commissioner of Internal Revenue to take steps to collect project-level data from taxpayers claiming the PTC—such as the number of projects for which they are claiming the credit, the technology of the projects taking the credit, and the total generating capacity—and make these data available for analysis.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Nuclear Waste: Opportunities Exist to Reduce Risks and Costs by Evaluating Different Waste Treatment Approaches at Hanford

GAO-17-306, 2017

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To enhance the Department of Energy's (DOE) ability to make risk-based decisions for the treatment of Hanford supplemental low-activity waste (LAW), Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency and the state of Washington, DOE's authority at Hanford to determine, in consultation with the Nuclear Regulatory Commission, whether portions of the supplemental LAW can be managed as a waste type other than high-level waste.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Strategic Petroleum Reserve: DOE Needs to Strengthen its Approach to Planning the Future of the Emergency Stockpile

GAO-18-477, 2018

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider setting a long-range target for the size and configuration of the Strategic Petroleum Reserve (SPR) that takes into account projections for future oil production, oil consumption, the efficacy of the existing SPR to respond to domestic supply disruptions, and U.S. International Energy Agency obligations.

Related legislation that would partially or fully address open matter:

117th Congress: S. 2782

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Tribal Energy: Opportunities Exist to Increase Federal Agencies' Use of the Tribal Preference Authority

GAO-19-359, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To the extent that Congress wants to further encourage federal agencies to use tribal energy sources, it should consider amending the Energy Policy Act of 2005 to provide more specific direction to federal agencies for implementing the tribal energy preference, to include consideration of additional incentives or requirements to use these energy sources.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Oil and Gas: Bureau of Land Management Should Address Risks from Insufficient Bonds to Reclaim Wells

GAO-19-615, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider giving the Bureau of Land Management (BLM) the authority to obtain funds from operators to reclaim orphaned wells, and requiring BLM to implement a mechanism to obtain sufficient funds from operators for reclaiming orphaned wells.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4301

117th Congress: H.R. 1505; H.R. 2415

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Nuclear Waste: Congressional Action Needed to Clarify a Disposal Option at West Valley Site in New York

GAO-21-115, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider taking action to indicate how the Department of Energy should proceed with the disposal of West Valley's transuranic waste and, if necessary, to amend the appropriate federal legislation to create a legal pathway for its disposal.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution

GAO-21-603, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the Nuclear Waste Policy Act to authorize a new consent-based process for siting, developing, and constructing consolidated interim storage and permanent repository facilities for commercial spent nuclear fuel.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 1051; S. 404; S. 2443

117th Congress: H.R. 6901; S. 4660

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution

GAO-21-603, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider creating a mechanism, such as an independent board, to provide political insulation and continuity of leadership for managing the spent nuclear fuel disposal program.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution

GAO-21-603, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider restructuring the Nuclear Waste Fund so funds used to develop, construct, and operate a permanent repository are based on the commercial spent nuclear fuel program's life cycle costs.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution

GAO-21-603, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider directing the Department of Energy to develop and implement an integrated waste management strategy, consistent with any amendments to the Nuclear Waste Policy Act that includes plans for the transportation, interim storage, and permanent disposal of spent nuclear fuel.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Hanford Cleanup: DOE's Efforts to Close Tank Farms Would Benefit from Clearer Legal Authorities and Communication

GAO-21-73, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency and the state of Washington, the Department of Energy's authority at Hanford to determine, with the Nuclear Regulatory Commission involvement, that residual tank waste can be managed as a waste type other than high-level waste.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste Disposal: Actions Needed to Enable DOE Decision That Could Save Tens Of Billions Of Dollars

GAO-22-104365, 2021

Potential Financial Benefits: May contribute to tens of billions of dollars

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To enhance the Department of Energy's (DOE) ability to make risk-informed decisions for the treatment of Hanford supplemental Low Activity Waste (LAW), Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency and any state, DOE's authority to determine, in consultation with the Nuclear Regulatory Commission, whether portions of the tank waste that can be managed as a waste type other than high-level waste and can be disposed of outside the state of Washington.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste Disposal: Actions Needed To Enable DOE Decision That Could Save Tens Of Billions Of Dollars

GAO-22-104365, 2021

Potential Financial Benefits: May contribute to tens of billions of dollars

GAO Duplication and Costs Savings Related: Yes

Recommendation text: In support of the Test Bed Initiative and in a manner that does not impair any state's authority to determine whether to accept waste for disposal, Congress should consider (i) authorizing the Department of Energy to classify the volumes of waste corresponding to the second phase of the Test Bed Initiative for out-of-state disposal as something other than high-level waste (HLW) and (ii) specifying that the Resource Conservation and Recovery Act of 1976's HLW vitrification standard does not apply to this volume of waste.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: DOE Needs Greater Leadership Stability and Commitment to Accomplish Cleanup Mission

GAO-22-104805, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider enacting legislation to establish a term appointment, with a term length sufficient to provide focused and sustained leadership, for the Assistant Secretary in the Department of Energy with responsibility for nuclear waste management under section 203(a)(8) of the Department of Energy Organization Act (42 U.S.C. 7133(a)(8)), currently, the Assistant Secretary for the Department of Energy's Office of Environmental Management.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: DOE Needs Greater Leadership Stability and Commitment to Accomplish Cleanup Mission

GAO-22-104805, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider enacting legislation to establish a new, dedicated the Department of Energy's Under Secretary position for nuclear waste management and environmental cleanup.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Carbon Capture And Storage: Actions Needed to Improve DOE Management of Demonstration Projects

GAO-22-105111, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider implementing a mechanism—such as requiring regular Department of Energy (DOE) reporting on project funding and status—to provide greater oversight and accountability of DOE carbon capture and storage demonstration project expenditures.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 1069

117th Congress: H.R. 9537

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

Nuclear Waste Cleanup: DOE's Efforts to Manage Depleted Uranium Would Benefit from Clearer Legal Authorities

GAO-22-105471, 2022

Potential Financial Benefits: Hundreds of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider enacting legislation to clarify the Department of Energy's authority to sell depleted uranium, including any conditions connected to such sales.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: DOE Needs to Improve Transparency in Planning for Disposal of Certain Low-Level Waste

GAO-22-105636, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider clarifying the Nuclear Regulatory Commission's legal authority to relinquish regulation of greater-than-Class C (GTCC) waste disposal to agreement states, as well as clarifying its regulatory role for any Department of Energy facility that may accept GTCC waste.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Nuclear Waste: DOE Needs to Improve Transparency in Planning for Disposal of Certain Low-Level Waste

GAO-22-105636, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing direction to Department of Energy (DOE) on greater-than-Class C waste disposal, so that DOE can proceed with a decision.

Contact: Nathan Anderson at 202-512-3841 or andersonn@gao.gov

Offshore Oil And Gas: Interior Needs to Improve Decommissioning Enforcement and Mitigate Related Risks

GAO-24-106229, 2024

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To the extent that Congress wants to further encourage Interior to manage risks posed by decommissioning liabilities, it should consider implementing an oversight mechanism such as requiring annual reporting on the status of decommissioning enforcement efforts and associated liabilities or providing additional direction to Interior on how to balance the goals outlined by the Outer Continental Shelf Lands Act as it makes decisions about decommissioning oversight and enforcement priorities.

Contact: Frank Rusco at 202-512-3841 or ruscof@gao.gov

FEDERAL FINANCIAL MANAGEMENT

Open matters for congressional consideration: 19



Source: WrightStudio/stock.adobe.com. | GAO-24-107261

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require each chief financial officer (CFO) at a CFO Act agency to oversee and provide leadership for all of the responsibilities necessary to effectively carry out federal financial management activities, including the formulation and financial execution of the budget, planning and performance, risk management, internal control, financial systems, and accounting.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require deputy chief financial officers (CFO) in CFO Act agencies to have defined responsibilities consistent with the breadth of those of the agency CFOs.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require the Director of the Office of Management and Budget to prepare and submit to the appropriate committees of Congress a government-wide 4-year financial management plan (with timing to match the Government Performance and Results Act reporting requirements) and an annual financial management status report. The plan should include actions for improving financial management systems, strengthening the federal financial management workforce, and better linking performance and cost information for decision-making. The plan should be developed in consultation with the chief financial officers (CFO) Council, the Chief Information Officers Council, the Chief Data Officer Council, the Chief Acquisition Officers Council, Council of the Inspectors General on Integrity and Efficiency, Government Accountability Office, and other appropriate financial management experts.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require each chief financial officer (CFO) at a CFO Act agency, in consultation with financial management and other appropriate experts, to prepare an agency plan to implement the 4-year government-wide financial management plan prepared by the Office of Management and Budget.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require the Director of the Office of Management and Budget to prepare comprehensive financial management performance-based metrics and use these metrics to evaluate the financial management performance of executive agencies. The metrics should be included in the government-wide and agency-level financial management plans, and agencies' performance against the metrics should be reported in the annual financial management status reports.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require the head of each executive agency to identify, and if necessary develop, the key financial management information, in addition to financial statements, needed for effective financial management and decision-making.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require the head of each executive agency to annually assess and separately report their conclusion on the effectiveness of internal controls of the agency over financial reporting and other key financial management information.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Federal Financial Management: Substantial Progress Made Since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits

GAO-20-566, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require auditors, as part of each financial statement audit of an executive agency, to test and report on internal control over financial reporting and other key financial management information.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Dawn B. Simpson at 202-512-3406 or simpsondb@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as "susceptible to significant improper payments" for their initial years of operation.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 877; S. 2924

117th Congress: H.R. 8322; H.R. 9613

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should amend the Payment Integrity Information Act of 2019 to reinstate the requirement that agencies report on their antifraud controls and fraud risk management efforts in their annual financial reports.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 877; S. 2924

117th Congress: H.R. 8322; H.R. 9613

Contact: Rebecca Shea at 202-512-6722 or shear@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: A billion or more dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 8009; S. 4036

Contact: Seto Bagdoyan at 202-512-6722 or bagdoyans@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should clarify that (1) chief financial officers at Chief Financial Officer Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information; and (2) executive agency internal control assessment, reporting, and audit requirements for key financial management information, discussed in an existing matter for congressional consideration in our August 2020 report, include internal controls over spending data and improper payment information.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7164

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should require agency Chief Financial Officers 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 Chief Financial Officer 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.

Related legislation that would partially or fully address open matter:

118th Congress: S. 2924

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to require improper payment information required to be reported under the Payment Integrity Information Act of 2019 to be included in agencies' annual financial reports.

Related legislation that would partially or fully address open matter:

118th Congress: S. 2924

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should amend the Digital Accountability and Transparency Act to extend the previous requirement for agency inspectors general to review the completeness, timeliness, quality, and accuracy of their respective agency data submissions on a periodic basis.

Related legislation that would partially or fully address open matter:

118th Congress: S. 3926

Contact: Paula M. Rascona at 202-512-9816 or rasconap@gao.gov

Blockchain in Finance: Legislative and Regulatory Actions Are Needed to Ensure Comprehensive Oversight of Crypto Assets

GAO-23-105346, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation that designates a federal regulator to provide for comprehensive regulatory oversight of spot markets for nonsecurity crypto assets, including requirements intended to protect investors from fraud and market manipulation and to promote market integrity.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4763; H.R. 5745; S. 2281

117th Congress: H.R. 4356; H.R. 7614; S. 4741

Contact: Michael E. Clements at 202-512-8678 or clementsm@gao.gov

Blockchain in Finance: Legislative and Regulatory Actions Are Needed to Ensure Comprehensive Oversight of Crypto Assets

GAO-23-105346, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation providing for consistent and comprehensive oversight of stablecoin arrangements. Such legislation might include provisions identifying which institutions are eligible to issue such stablecoins; establishing minimum requirements for the composition of reserve assets and requirements for regular audits of and public disclosures of reserve assets and audit results; establishing prudential standards; and establishing redemption rights.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4766; H.R. 5745; S. 2281

117th Congress: H.R. 7328; H.R. 8498; S. 3970; S. 4356; S. 5340

Contact: Michael E. Clements at 202-512-8678 or clementsm@gao.gov

Federal Spending Transparency: Opportunities to Improve USAspending.gov Data

GAO-24-106214, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the Digital Accountability and Transparency Act of 2014 to assign Treasury, in coordination with the Office of Management and Budget, the responsibilities to periodically assess and determine which agencies must report data to USAspending.gov and to oversee the completeness of reporting by all required agencies.

Related legislation that would partially or fully address open matter:

118th Congress: S. 3926

Contact: Paula M. Rascona at 202-512-9816 or rasconap@gao.gov

Federal Spending Transparency: Opportunities to Improve USAspending.gov Data

GAO-24-106214, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the Digital Accountability and Transparency Act of 2014 to include other transaction agreements in the list of federal awards that agencies must report to USAspending.gov.

Related legislation that would partially or fully address open matter:

118th Congress: S. 3926

Contact: Paula M. Rascona at 202-512-9816 or rasconap@gao.gov

HEALTH

Open matters for congressional consideration: **17**



Source: Valeri Luzina/stock.adobe.com. | GAO-24-107261

Medicaid Demonstration Waivers: Recent HHS Approvals Continue to Raise Cost and Oversight Concerns

GAO-08-87, 2008

Potential Financial Benefits: Tens of billions of dollars

Source: GAO analysis of Centers for Medicare & Medicaid Services data

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider requiring increased attention to fiscal responsibility in the approval of section 1115 Medicaid demonstrations by requiring the Secretary of Health and Human Services to improve the demonstration review process through steps such as (1) clarifying criteria for reviewing and approving states' proposed spending limits, (2) better ensuring that valid methods are used to demonstrate budget neutrality, and (3) documenting and making public material explaining the basis for any approvals.

Contact: Catina Latham at 202-512-7114 or lathamc@gao.gov

Medicaid Demonstration Waivers: Recent HHS Approvals Continue to Raise Cost and Oversight Concerns

GAO-08-87, 2008

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider addressing whether demonstrations that allow states to operate public managed care organizations and retain excess revenue to support programs previously funded by the state--including the Vermont demonstration--are within the scope of the Secretary of Health and Human Services' authority under section 1115 of the Social Security Act.

Contact: Catina Latham at 202-512-7114 or lathamc@gao.gov

Medicare Physician Payments: Fees Could Better Reflect Efficiencies Achieved When Services Are Provided Together

GAO-09-647, 2009

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To ensure that savings are realized from the implementation of a multiple procedure payment reduction or other policies that reflect efficiencies occurring when services are furnished together, Congress should consider exempting these savings from budget neutrality.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Medicaid: Prototype Formula Would Provide Automatic, Targeted Assistance to States During Economic Downturns

GAO-12-38, 2011

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To ensure that federal funding efficiently and effectively responds to the countercyclical nature of the Medicaid program, Congress should consider enacting a Federal Medical Assistance Percentage (FMAP) formula that is targeted for variable state Medicaid needs and provides automatic, timely, and temporary increased FMAP assistance in response to national economic downturns.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 877; S. 2924

Contact: Michelle Rosenberg at 202-512-7114 or rosenbergm@gao.gov

Medicare: Use Of Preventive Services Could be Better Aligned with Clinical Recommendations

GAO-12-81, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To further align Medicare beneficiary use of preventive services with Task Force recommendations, Congress should consider requiring beneficiaries who receive services with a grade of 'D' to share the cost, notwithstanding that cost sharing may not be required for other beneficiaries receiving the same services.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Medicaid: More Transparency of and Accountability for Supplemental Payments Are Needed

GAO-13-48, 2012

Potential Financial Benefits: \$10 million or more

Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To improve transparency of and accountability for Medicaid non-disproportionate share hospital (DSH) supplemental payments, Congress should consider requiring the Administrator of the Centers for Medicare & Medicaid Services to (1) improve state reporting of non-DSH supplemental payments, including requiring annual reporting of payments made to individual facilities and other information that the agency determines is necessary to oversee non-DSH supplemental payments; (2) clarify permissible methods for calculating non-DSH supplemental payments; and (3) require states to submit an annual independent certified audit verifying state compliance with permissible methods for calculating non-DSH supplemental payments.

Contact: Catina Latham at 202-512-7114 or lathamc@gao.gov

Medicare: Higher Use of Costly Prostate Cancer Treatment by Providers Who Self-Refer Warrants Scrutiny

GAO-13-525, 2013

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To increase beneficiaries' awareness of providers' financial interest in a particular treatment, Congress should consider directing the Secretary of Health and Human Services to require providers who self-refer intensity-modulated radiation therapy services to disclose to their patients that they have a financial interest in the service.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Defense Health Care: US Family Health Plan Is Duplicative and Should be Eliminated

GAO-14-684, 2014

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To eliminate unnecessary program duplication and to achieve increased efficiencies and potential savings within the integrated military health system, Congress should terminate the Secretary of Defense's authority to contract with US Family Health Plan (USFHP) designated providers in a manner consistent with a reasonable transition of affected USFHP enrollees into TRICARE's regional managed care program or other health care programs, as appropriate.

Contact: Sharon M. Silas at 202-512-7114 or silass@gao.gov

Medicare: Payment Methods for Certain Cancer Hospitals Should be Revised to Promote Efficiency

GAO-15-199, 2015

Potential Financial Benefits: Hundreds of millions of dollars

Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To help the Department of Health and Human Services better control spending and encourage efficient delivery of care, Congress should consider requiring Medicare to pay prospective payment system-exempt cancer hospitals (PCH) as it pays prospective payment system teaching hospitals, or provide the Secretary with the authority to otherwise modify how Medicare pays PCHs. To generate cost savings from any reduction in outpatient payments to PCHs, Congress should also provide that all forgone outpatient payment adjustment amounts be returned to the Supplementary Medical Insurance Trust Fund.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Medicare Part B Drugs: Action Needed to Reduce Financial Incentives to Prescribe 340B Drugs at Participating Hospitals

GAO-15-442, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To help ensure the financial sustainability of the Medicare program, protect beneficiaries from unwarranted financial burden, and address potential concerns about the appropriateness of the health care provided to Part B beneficiaries, Congress should consider eliminating the incentive to prescribe more drugs or more expensive drugs than necessary to treat Medicare Part B beneficiaries at 340B hospitals.

Contact: Michelle Rosenberg at 202-512-7114 or rosenbergm@gao.gov

Medicare: Increasing Hospital-Physician Consolidation Highlights Need for Payment Reform

GAO-16-189, 2015

Potential Financial Benefits: \$141 billion

Source: Congressional Budget Office

GAO Duplication and Costs Savings Related: Yes

Recommendation text: In order to prevent the shift of services from physician offices to hospital outpatient departments from increasing costs for the Medicare program and beneficiaries, Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation & management office visits--and other services that the Secretary deems appropriate--and to return the associated savings to the Medicare program.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 2863; H.R. 3129; H.R. 3281; H.R. 4473; H.R. 4822; H.R. 5378; S. 1869

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Medicare Part B: Data on Coupon Discounts Needed to Evaluate Methodology for Setting Drug Payment Rates

GAO-16-643, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To determine the suitability of Medicare's Part B drug payment rate methodology for drugs with coupon programs, Congress should consider (1) granting the Centers for Medicare & Medicaid Services the authority to collect data from drug manufacturers on coupon discounts for Part B drugs paid based on the average sales price, and (2) requiring the agency to periodically collect these data and report on the implications that coupon programs may have for this methodology.

Contact: Leslie V. Gordon at 202-512-7114 or gordonlv@gao.gov

Covid-19: Opportunities to Improve Federal Response and Recovery Efforts

GAO-20-625, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To help ensure that federal funding is targeted and timely, we urge Congress to use the Government Accountability Office's Federal Medical Assistance Percentage formula for any future changes to the Federal Medical Assistance Percentage during the current or any future economic downturn.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 877; S. 2924

Contact: Michelle Rosenberg at 202-512-7114 or rosenbergm@gao.gov

Medicare: Additional Reporting on Key Staffing Information and Stronger Payment Incentives Needed for Skilled Nursing Facilities

GAO-21-408, Reissued with Revisions Aug. 2021.

Potential Financial Benefits: Hundreds of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider directing the Secretary of Health and Human Services to implement additional reductions in payments to skilled nursing facilities (SNF) that generate Medicare spending on potentially preventable critical incidents—hospital readmissions and emergency room visits that occur within 30 days of the SNF admissions—either through the SNF Value-Based Purchasing program or some other vehicle, including, as needed, making any appropriate modifications to enable Department of Health and Human Services to take action.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Chronic Health Conditions: Federal Strategy Needed to Coordinate Diet-Related Efforts

GAO-21-593, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider identifying and directing a federal entity to lead the development and implementation of a federal strategy to coordinate diet-related efforts that aim to reduce Americans' risk of chronic health conditions. The strategy could incorporate elements from the 2011 National Prevention Strategy and should address outcomes and accountability, resources, and leadership.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Steve Morris at 202-512-3841 or morriss@gao.gov

Hospital Financing: Volume Limits and Reporting Could Help Manage Risks of Expanding FHA's Mortgage Insurance Program

GAO-24-106480, 2024

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider, if it decides to expand eligibility for the Federal Housing Administration's (FHA) Hospital Mortgage Insurance Program by eliminating the patient-day requirement, adopting practices to help manage risks to the program. For example, Congress could consider (1) requiring FHA to regularly report on program activity, including the number, characteristics, and performance of insured loans to newly eligible hospital types and (2) limiting the volume of insured loans to newly eligible hospital types, such as through a pilot program, and requiring FHA to evaluate lessons learned before easing volume restrictions.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 6922

117th Congress: H.R. 8179

Contact: Jill M. Naamane at 202-512-8678 or naamanej@gao.gov

Prenatal Supplements: Amounts of Some Key Nutrients Differed from Product Labels

GAO-24-106689, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider measures for allowing the Food and Drug Administration (FDA) sufficient authority to carry out its oversight of dietary supplements. Such measures could include allowing FDA to require dietary supplement manufacturers to notify or register with FDA prior to putting a supplement on the market and to provide a copy of the supplement label.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4090

Contact: Karen Howard at 202-512-6888 or howardk@gao.gov

HOMELAND SECURITY LAW ENFORCEMENT

Open matters for congressional consideration: 12



Source: Daniel/stock.adobe.com. | GAO-24-107261

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue

GAO-12-342SP, 2012

Potential Financial Benefits: Hundreds of millions of dollars
Source: Office of Management and Budget

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider requiring the Secretary of the Department of Homeland Security to adjust the air passenger immigration inspection fee as needed so that collections are aligned with total inspection costs, if it is determined that total immigration fee collections do not cover total immigration inspection costs.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 998; H.R. 1643; H.R. 2851; H.R. 3194; H.R. 3599; S. 819; S. 883; S. 2122; S. 2363

117th Congress: H.R. 1177; H.R. 1308; H.R. 2255; H.R. 4431; H.R. 4521; H.R. 5319; H.R. 5961; H.R. 6637; S. 348; S. 433; S. 1024; S. 1638; S. 4659

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue

GAO-12-342SP, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress may want to consider requiring the Department of Homeland Security to report on the results of the Federal Emergency Management Agency's efforts to identify and prevent unnecessary duplication within and across its preparedness grant programs, and consider these results when making future funding decisions for these programs.

Contact: Christopher P. Currie at 404-679-1875 or curriec@gao.gov

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue

GAO-12-342SP, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Until the Federal Emergency Management Agency completes its assessment, Congress should consider limiting the use of federal preparedness grant programs to fund only projects to fill identified, validated, and documented capability gaps that may (or may not) include maintaining existing capabilities developed.

Contact: Christopher P. Currie at 404-679-1877 or curriec@gao.gov

Flood Insurance: Comprehensive Reform Could Improve Solvency and Enhance Resilience

GAO-17-425, 2017

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

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

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4349; S. 2142

117th Congress: H.R. 5802; S. 3128

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Alternatives to Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb

GAO-22-104113, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: If Congress agrees that replacing technologies that use high-risk radioactive materials with alternative technologies is a priority to achieve permanent risk reduction, then it should consider establishing this goal in statute, and then take the steps necessary to establish—including directing an appropriate interagency entity to develop—a national strategy to achieve this goal. The strategy should include all the desirable characteristics of national strategies that we have previously identified, including specific goals and performance measures, clear roles, and proposals to provide relevant authorities to execute these roles, as necessary.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Allison Bawden at 202-512-3841 or bawdena@gao.gov

Alternatives to Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb

GAO-22-104113, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

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

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Allison Bawden at 202-512-3841 or bawdena@gao.gov

Alternatives to Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb

GAO-22-104113, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: If Congress agrees that replacing technologies that use high-risk radioactive materials with alternative technologies is a priority to achieve permanent risk reduction, then it should consider directing and authorizing, as necessary, the Nuclear Regulatory Commission (NRC) to incorporate the consideration of alternative technologies into its licensing process. Options could include: (1) direct NRC to implement a justification process, or (2) direct NRC to require applicants for new radioactive materials to consult with other agencies (such as the National Nuclear Security Administration or the Food and Drug Administration) about alternatives before NRC will consider an application.

Related legislation that would partially or fully address open matter:

117th Congress: S. 4765

Contact: Allison Bawden at 202-512-3841 or bawdena@gao.gov

Deaths in Custody: Additional Action Needed to Help Ensure Data Collected by DOJ Are Utilized

GAO-22-106033, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider the extent to which the Death in Custody Reporting Act of 2013 should be amended to help ensure that any future state data provided under the act are utilized for recurring study and reporting by the Department of Justice to Congress and the public.

Related legislation that would partially or fully address open matter:

118th Congress: S. 1730

Contact: Gretta L. Goodwin at 202-512-8777 or goodwing@gao.gov

Flood Mitigation Actions Needed to Improve Use of FEMA Property Acquisitions

GAO-22-106037, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing direction or authority to the Federal Emergency Management Agency to implement one or more of the options identified in this report to address property acquisition challenges and enhance disaster resilience.

Related legislation that would partially or fully address open matter:

118th Congress: S. 3067

117th Congress: H.R. 1640, § 2; H.R. 1797, § 2; H.R. 7836, § 2; H.R. 7842, § 2; S. 2153, § 2

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Counterterrorism: Action Needed to Further Develop the Information Sharing Environment

GAO-23-105310, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider further amending the Intelligence Reform and Terrorism Prevention Act of 2004 to clarify that the President has responsibility both to designate and to appoint a Program Manager for the Information Sharing Environment.

Contact: Triana McNeil at 202-512-8777 or mcneilt@gao.gov

Coast Guard Acquisitions: Offshore Patrol Cutter Program Needs to Mature Technology and Design

GAO-23-105805, Reissued with Revisions Aug. 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring the Coast Guard to update its acquisition policy to establish that all shipbuilding programs should mature critical technologies—including those that are developmental or that are novel in application or form, fit, and function—to a technology readiness level 7 prior to a program's contract award for detail design and construction. This means that programs should successfully demonstrate the integrated prototypes of all critical technologies identified by the program or shipbuilder in a realistic environment.

Contact: Shelby Oakley at 202-512-4841 or oakleys@gao.gov

Coast Guard Acquisitions: Offshore Patrol Cutter Program Needs to Mature Technology and Design

GAO-23-105805, Reissued with Revisions Aug. 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring the Coast Guard to update its acquisition policy to establish that all shipbuilding programs should achieve 100 percent completion of basic and functional design prior to the start of lead ship construction. This should include completing the routing of all distributive systems that transit electricity, water, HVAC, and other utilities as part of functional design prior to the start of lead ship construction.

Contact: Shelby Oakley at 202-512-4841 or oakleys@gao.gov

HOUSING FINANCE

Open matters for congressional consideration: 13



Source: Naypong Studio/stock.adobe.com. | GAO-24-107261

Mortgage Financing: Opportunities to Enhance Management and Oversight of FHA's Financial Condition

GAO-10-827R, 2010

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To strengthen accountability and transparency in the Federal Housing Administration's (FHA) management of the fund, Congress should consider clarifying (1) the definition of the fund's capital ratio--specifically, whether the denominator of the ratio was intended to be the amortized insurance-in-force; (2) the definition of the phrase "established target subsidy rate" used in the the Housing and Economic Recovery Act of 2008 (HERA); and (3) the nature and extent of information that FHA should be reporting on subsidy rates pursuant to HERA, recognizing that subsidy rates are generally only re-estimated once a year under current budget processes.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue

GAO-12-342SP, 2012

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To optimize the federal role in rural housing, the Congress should consider requiring the Department of Agriculture (USDA) and the Department of Housing and Urban Development (HUD) to examine the benefits and costs of merging those programs that serve similar markets and provide similar products. As a first step, Congress could consider requiring USDA and HUD to explore merging their single-family insured lending programs and multifamily portfolio management programs, taking advantage of the best practices of each and ensuring that targeted populations are not adversely affected.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

FHA Mortgage Insurance: Applicability of Industry Requirements Is Limited, but Certain Features Could Enhance Oversight

GAO-13-722, 2013

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To strengthen Federal Housing Administration (FHA) accountability for complying with the Mutual Mortgage Insurance Fund's statutory capital requirement, Congress should consider requiring that FHA submit a capital restoration plan and regular updates on plan implementation whenever the capital ratio falls below 2 percent as calculated in the annual actuarial review of the Fund, or the Fund's financial condition does not meet other congressionally-defined requirements.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Nonbank Mortgage Servicers: Existing Regulatory Oversight Could be Strengthened

Potential Financial Benefits: No potential financial benefits identified

GAO-16-278, Reissued April 2016

GAO Duplication and Costs Savings Related: No

Recommendation text: To ensure that Federal Housing Finance Agency (FHFA) has adequate authority to ensure the safety and soundness of the enterprises and to clarify its supervisory role, Congress should consider granting FHFA explicit authority to examine third parties that do business with and play a critical role in the operations of the enterprises.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 7036, § 3; S. 3554, § 5

117th Congress: H.R. 7900

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Troubled Asset Relief Program: Treasury Should Estimate Future Expenditures for the Making Home Affordable Program

Potential Financial Benefits: No potential financial benefits identified

GAO-16-351, 2016

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To better ensure that taxpayer funds are being used effectively, Congress should consider permanently rescinding any Treasury-deobligated excess Making Home Affordable balances that Treasury does not move into the Hardest Hit Fund.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Federal Housing Finance Agency: Objectives Needed for the Future of Fannie Mae and Freddie Mac After Conservatorships

Potential Financial Benefits: No potential financial benefits identified

GAO-17-92, 2016

GAO Duplication and Costs Savings Related: No

Recommendation text: To reduce uncertainty and provide the Federal Housing Finance Agency sufficient direction for carrying out its responsibilities as conservator of the enterprises, Congress should consider legislation that establishes objectives for the future federal role in housing finance, including the structure of the enterprises, and a transition plan to a reformed housing finance system that enables the enterprises to exit conservatorship.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4366; S. Amdt. 1245, amending H.R. 4366

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units

GAO-18-285, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: For the Department of Agriculture's Rural Housing Service (RHS) properties whose mortgages have matured, Congress should consider granting RHS the authority to renew annual rental assistance payments to owners who wish to continue to receive them and provide vouchers to tenants living in rental assistance units in properties whose owners choose to no longer receive rental assistance.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4319; H.R. 6785; H.R. 6790, §§ 122-123; H.R. 6970; H.R. 7325, § 301; S. 680; S. 1389; S. 1490; S. 2790

117th Congress: H.R. 1537, §§ 221-222; H.R. 1603, §§ 221-22; H.R. 1728, §§ 2-3; H.R. 5385, § 203; S. 1389, §§ 201-202; S. 2234, § 203; S. 2820, §§ 122-123; S. 4872, §§ 2-3; S. 5282, §§ 225-226

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management

GAO-18-637, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider designating an agency to regularly collect and maintain specified cost-related data from credit allocating agencies and periodically assess and report on Low-Income Housing Tax Credit project development costs.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 3238, § 801; H.R. 3963; H.R. 7110, § 2(b), (d); S. 1377; S. 1557, § 801(a)

117th Congress: S. 4737

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Federal Housing Administration: Capital Requirements and Stress Testing Practices Need Strengthening

GAO-18-92, 2017

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the National Housing Act to specify the economic conditions the Mutual Mortgage Insurance Fund would be expected to withstand without substantial risk of drawing on permanent and indefinite budget authority, and require the Federal Housing Administration (FHA) to specify and comply with a capital ratio consistent with these conditions. In specifying the economic conditions, Congress should take into account FHA's statutory operational goals and role in supporting the mortgage market during periods of economic stress.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Ginnie Mae: Risk Management and Staffing-Related Challenges Need to be Addressed

GAO-19-191, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider requiring Ginnie Mae to evaluate the adequacy of its current guaranty fee for single-family mortgage-backed securities and report to Congress with recommendations, if any, on revising the fee, such as by adopting standards under which the fee should be determined.

Related legislation that would partially or fully address open matter:

117th Congress: S. 2782, § 401(b)

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Ginnie Mae: Risk Management and Staffing-Related Challenges Need to be Addressed

GAO-19-191, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider reforms to Ginnie Mae's oversight structure that can help address its increasing risks.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Housing Finance: Prolonged Conservatorships of Fannie Mae And Freddie Mac Prompt Need for Reform

GAO-19-239, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation for the future federal role in housing finance that addresses the structure of the enterprises, establishes clear, specific, and prioritized goals and considers all relevant federal entities, such as the Federal Housing Administration and Ginnie Mae.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Home Mortgage Disclosure Act: Reporting Exemptions Had a Minimal Impact on Data Availability, but Additional Information Would Enhance Oversight

GAO-21-350, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring all Home Mortgage Disclosure Act reporters to disclose whether a covered loan or application is for an open-end line of credit.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 2069; S. 767

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

INCOME SECURITY

Open matters for congressional consideration: 14



Source: Brian Jackson/stock.adobe.com. | GAO-24-107261

Opportunities To Reduce Potential Duplication In Government Programs, Save Tax Dollars, And Enhance Revenue

GAO-11-318SP, 2011

Potential Financial Benefits: Billions of dollars

Source: CBO and Analytical Perspectives report from the Fiscal Year 2021 budget

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress could consider giving the Internal Revenue Service the authority to collect the information that the Social Security Administration needs on government pension income to administer the Government Pension Offset and the Windfall Elimination Provision accurately and fairly.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Federal Employees' Compensation Act: Case Examples Illustrate Vulnerabilities That Could Result in Improper Payments or Overlapping Benefits

GAO-13-386, 2013

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider granting the Department of Labor the additional authority it is seeking to access wage data to help verify claimants' reported income and help ensure the proper payment of benefits.

Contact: Seto J. Bagdoyan at 202-512-6722 or bagdoyans@gao.gov

2014 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits

GAO-14-343SP, 2014

Potential Financial Benefits: \$2.188 billion

Source: Office of Management and Budget

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 6427; S. 3316

117th Congress: H.R. 3971; H.R. 6870; S. 3707

Contact: Seto J. Bagdoyan at 202-512-6722 or bagdoyans@gao.gov

Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information

GAO-14-441, 2014

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To improve the Internal Revenue Service's (IRS) enforcement and compliance efforts, decrease the administrative and financial burden of maintaining both electronic and paper-based form processing systems, and reduce plan reporting costs, Congress should consider providing the Department of the Treasury with the authority to require that the Form 5500 series be filed electronically.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

401(K) Plans: Greater Protections Needed for Forced Transfers and Inactive Accounts

GAO-15-73, 2014

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To better protect the retirement savings of individuals who change jobs, while retaining policies that provide 401(k) plans relief from maintaining small, inactive accounts, Congress should consider amending current law to repeal the provision that allows plans to disregard amounts attributable to rollovers when determining if a participant's plan balance is small enough to forcibly transfer it.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Social Security Offsets: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief

GAO-17-45, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To preserve the balance between the importance of repaying federal student loan debt and protecting a minimum level of Social Security benefits put in place by the Debt Collection Improvement Act of 1996, Congress should consider modifying Social Security administrative offset provisions, such as by authorizing the Department of the Treasury to annually index the amount of Social Security benefits exempted from administrative offset to reflect changes in the cost of living over time.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

401(K) Plans: Effects Of Eligibility and Vesting Policies on Workers' Retirement Savings

GAO-17-69, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider whether the Employee Retirement Income Security Act of 1974's provisions related to last day policies need to be adjusted to reflect today's mobile workforce and workplace plans, which are predominantly 401(k) plans offering matching employer contributions.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

401(K) Plans: Effects Of Eligibility and Vesting Policies on Workers' Retirement Savings

GAO-17-69, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider whether the Employee Retirement Income Security Act of 1974's provisions related to the timing of employer matching contributions need to be adjusted to reflect today's mobile workforce and workplace plans, which are predominantly 401(k) plans offering matching employer contributions.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

The Nation's Retirement System: A Comprehensive Re-Evaluation Is Needed to Better Promote Future Retirement Security

GAO-18-111SP, 2017

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider establishing an independent commission to comprehensively examine the U.S. retirement system and make recommendations to clarify key policy goals for the system and improve how the nation can promote more stable retirement security. We suggest that such a commission include representatives from government agencies, employers, the financial services industry, unions, participant advocates, and researchers, among others, to help inform policymakers on changes needed to improve the current U.S. retirement system.

Related legislation that would partially or fully address open matter:

117th Congress: S. 2603

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Workplace Retirement Accounts: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings

GAO-18-19, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation modifying the Internal Revenue Code to allow routine account transfers within the same foreign workplace retirement plan or between two foreign workplace retirement plans in the same country to be free from U.S. tax in countries covered by an existing income tax treaty that provides for favorable U.S. tax treatment of foreign workplace retirement plan contributions.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

Railroad Retirement Board: Actions Needed to Improve the Effectiveness and Oversight of Continuing Disability Reviews

GAO-18-287, 2018

Potential Financial Benefits: Millions of dollars
Source: Railroad Retirement Board & GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To improve the Railroad Retirement Board's (RRB) ability to make accurate disability benefit eligibility determinations, including continuing disability reviews, and to decrease the potential for making improper payments, Congress should consider granting RRB access to the Department of Health and Human Services' quarterly earnings information from the National Directory of New Hires database.

Contact: Elizabeth Curda at 202-512-7215 or curdae@gao.gov

Postal Retiree Health Benefits: Unsustainable Finances Need to be Addressed

GAO-18-602, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider passing legislation to put postal retiree health benefits on a more sustainable financial footing.

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

401(K) Plans: Additional Federal Actions Would Help Participants Track and Consolidate Their Retirement Savings

GAO-24-103577, 2024

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider enacting legislation to assign and grant authority to a federal agency to establish and oversee a secure website, commonly known as a pension dashboard, that allows plan participants to view in one place information about all of their employer-sponsored retirement savings plans.

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

401(K) Plans: Additional Federal Actions Would Help Participants Track and Consolidate Their Retirement Savings

GAO-24-103577, 2024

Potential Financial Benefits: No potential financial benefits identified

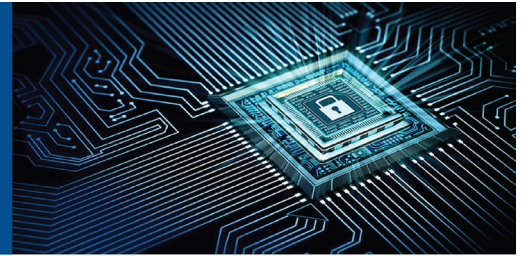
GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislative amendments to assign and grant authority to Department of Labor and Internal Revenue Service to establish an electronic plan-to-plan rollover system that, when an individual changes jobs, automatically transfers the savings from their old employer-sponsored retirement account plan to their new employer's plan (provided that their new plan accepts rollovers and that individuals can opt-out).

Contact: Tranchau (Kris) T. Nguyen at 202-512-7215 or nguyentt@gao.gov

INFORMATION TECHNOLOGY

Open matters for congressional consideration: 12



Source: Nmedia/stock.adobe.com. | GAO-24-107261

Radio Communications: Congressional Action Needed to Ensure Agencies Collaborate to Develop a Joint Solution

GAO-09-133, 2008

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider requiring the Departments of Justice, Homeland Security, and Treasury to collaborate on the development and implementation of a joint radio communications solution. Specifically, Congress should consider requiring the departments to (1) establish an effective governance structure that includes a formal process for making decisions and resolving disputes, (2) define and articulate a common outcome for this joint effort, and (3) develop a joint strategy for improving radio communications.

Contact: Carol C. Harris at 202-512-4456 or harriscc@gao.gov

Information Resellers: Consumer Privacy Framework Needs to Reflect Changes in Technology and the Marketplace

GAO-13-663, 2013

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider strengthening the current consumer privacy framework to reflect the effects of changes in technology and the marketplace--particularly in relation to consumer data used for marketing purposes--while also ensuring that any limitations on data collection and sharing do not unduly inhibit the economic and other benefits to industry and consumers that data sharing can accord. Among the issues that should be considered are: (1) the adequacy of consumers' ability to access, correct, and control their personal information in circumstances beyond those currently accorded under the Fair Credit Reporting Act; (2) whether there should be additional controls on the types of personal or sensitive information that may or may not be collected and shared; (3) changes needed, if any, in the permitted sources and methods for data collection; and (4) privacy controls related to new technologies, such as web tracking and mobile devices.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 1165; H.R. 1345; H.R. 2701; H.R. 2801; H.R. 3045; H.R. 4108; H.R. 4311 H.R. 4624; S. 262; S. 538; S. 744; S. 1073; S. 1291; S. 1409; S. 1671; S. 2121; S. 2325; S. 2597; S. 2708; S. 3337; S. 4623

117th Congress: H.R. 651; H.R. 1781; H.R. 1816; H.R. 2236; H.R. 3611; H.R. 4046; H.R. 4258; H.R. 5433; H.R. 5696; H.R. 5807; H.R. 6027; H.R. 6083; H.R. 6752; H.R. 7858; H.R. 9161; S. 1; S. 24; S. 47; S. 81; S. 1477; S. 1494; S. 1896; S. 8152; S. 3065; S. 3195

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Information Management: National Technical Information Service's Dissemination of Technical Reports Needs Congressional Attention

GAO-13-99, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: In light of the agency's declining revenue associated with its basic statutory function and the charging for information that is often freely available elsewhere, Congress should consider examining the appropriateness and viability of the fee-based model under which National Technical Information Service currently operates for disseminating technical information to determine whether the use of this model should be continued.

Contact: Marisol Cruz Cain at 202-512-5017 or cruzcaim@gao.gov

Geospatial Data: Progress Needed on Identifying Expenditures, Building and Utilizing a Data Infrastructure, and Reducing Duplicative Efforts [

GAO-15-193, Reissued March 2015

Potential Financial Benefits: Millions of dollars

Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To increase coordination between various levels of government and reduce duplication of effort, resources, and costs associated with collecting and maintaining accurate address data, Congress should consider assessing the impact of the disclosure restrictions of Section 9 of Title 13 and Section 412 of Title 39 of the U.S. Code in moving toward a national geospatial address database. If warranted, Congress should consider revising those statutes to authorize the limited release of addresses, without any personally identifiable information, specifically for geospatial purposes. Such a change, if deemed appropriate, could potentially result in significant savings across federal, state, and local governments.

Contact: Kevin Walsh at 202-512-6151 or walshk@gao.gov

Cybersecurity: Bank and Other Depository Regulators Need Better Data Analytics and Depository Institutions Want More Usable Threat Information

GAO-15-509, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To ensure that the National Credit Union Administration (NCUA) has adequate authority to determine the safety and soundness of credit unions, Congress should consider modifying the Federal Credit Union Act to grant NCUA authority to examine technology service providers of credit unions.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7022; H.R. 7900; S. 4698

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Motor Carrier Safety: Additional Research Standards and Truck Drivers' Schedule Data Could Allow More Accurate Assessments of the Hours of Service Rule

GAO-15-641, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider directing the Department of Transportation to study and provide a report to Congress identifying approaches for extracting, storing, and analyzing electronically collected motor carrier drivers' schedule data, including the potential benefits, privacy, and cost concerns, and options for how such concerns could be mitigated.

Contact: Elizabeth (Biza) Repko at 202-512-2834 or repkoe@gao.gov

Consumer Data Protection: Actions Needed to Strengthen Oversight of Consumer Reporting Agencies

GAO-19-196, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing the Federal Trade Commission with civil penalty authority for the privacy and safeguarding provisions of the Gramm-Leach-Bliley Act to help ensure that the agency has the tools it needs to most effectively act against data privacy and security violations.

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Internet Privacy: Additional Federal Authority Could Enhance Consumer Protection and Provide Flexibility

GAO-19-52, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider developing comprehensive legislation on internet privacy that would enhance consumer protections and provide flexibility to address a rapidly evolving Internet environment. Issues that should be considered include: (1) which agency or agencies should oversee Internet privacy; (2) what authorities an agency or agencies should have to oversee Internet privacy, including notice-and-comment rulemaking authority and first-time violation civil penalty authority; and (3) how to balance consumers' need for Internet privacy with industry's ability to provide services and innovate.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 2701, S. 1671

117th Congress: H.R. 1816; H.R. 5433; H.R. 6027; H.R. 8152; S. 919; S. 1444; S. 1494; S. 2499; S. 3065; S. 3195; S. 4201

Contact: Andrew Von Ah at 213-830-1011 or VonAha@gao.gov

U.S. Agency for Global Media: Additional Actions Needed to Improve Oversight of Broadcasting Networks

GAO-22-104017, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to define the parameters of U.S. Agency for Global Media's firewall, such as by describing what is and is not permissible with regard to network editorial independence.

Contact: Latesha Love-Grayer at 202-512-4409 or lovegrayerl@gao.gov

Chief Information Officers: Private Sector Practices Can Inform Government Roles

GAO-22-104603, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider formalizing the Federal Chief Information Officer position and establishing responsibilities and authorities for government-wide IT management.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4552; S. 2251

Contact: Kevin Walsh at 202-512-6151 or walshk@gao.gov

Public-Safety Broadband Network: Congressional Action Required to Ensure Network Continuity

GAO-22-104915, 2022

Potential Financial Benefits: \$15 billion over 15 years
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider reauthorizing FirstNet, including different options for its placement, and provide it with authority to: hold the single spectrum license for Band 14 for public-safety use; administer and oversee the network contract; manage network updates and fee revenue reinvestments; and maintain a public-safety advisory committee to conduct public-safety outreach and consultation.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 3366

117th Congress: H.R. 6768

Contact: Andrew Von Ah at 213-830-1011 or VonAha@gao.gov

Privacy: Dedicated Leadership Can Improve Programs and Address Challenges

GAO-22-105065, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to designate a senior privacy official, such as a chief privacy officer, at agencies that currently lack such a position. This position should have privacy as its primary duty, the organizational placement necessary to coordinate with other agency functions and senior leaders, and the authority to ensure that privacy requirements are implemented and privacy concerns are elevated to the head of the agency.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4552; S. 2251

Contact: Marisol Cruz Cain at 202-512-5017 or cruzcaim@gao.gov

OTHER GENERAL GOVERNMENT

Open matters for congressional consideration: 24



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Embassy Management: State Department and Other Agencies Should Further Explore Opportunities to Save Administrative Costs Overseas

GAO-12-317, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: In order to contain costs and reduce duplication of administrative support services overseas, Congress should consider requiring agencies to participate in the International Cooperative Administrative Support Services (ICASS) services unless they provide a business case to show that they can obtain these services outside of ICASS without increasing overall costs to the U.S. government or that their mission cannot be achieved within ICASS.

Contact: Nagla'a El-Hodiri at 202-512-4128 or elhodirin@gao.gov

Consumer Product Safety Commission: Agency Faces Challenges in Responding to New Product Risks

GAO-13-150, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To better enable the Consumer Product Safety Commission (CPSC) to target unsafe consumer products, Congress should consider amending section 29(f) of Consumer Product Safety Act to allow CPSC greater ability to enter into information-sharing agreements with its foreign counterparts that permit reciprocal terms on disclosure of nonpublic information.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 1686; S. 836

117th Congress: H.R. 2813; S. 1355

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Debt Limit: Market Response to Recent Impasses Underscores Need to Consider Alternative Approaches

GAO-15-476, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To avoid serious disruptions to the Treasury market and to help inform the fiscal policy debate in a timely way, Congress should consider alternative approaches that better link decisions about the debt limit with decisions about spending and revenue at the time those decisions are made such as those described in this report.

Related legislation that would partially or fully address open matter:

118th Congress: S. 1190

117th Congress: H.R. 3305; H.R. 6139; H.R. 6393; S. 1785

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Debt Limit: Market Response to Recent Impasses Underscores Need to Consider Alternative Approaches

GAO-15-476, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: However, if Congress chooses to continue to temporarily suspend the debt limit, it should consider providing the Department of the Treasury with more flexibility in the level of Treasury's operating cash so that it is based not on the level that it was just prior to a suspension period, but on the federal government's immediate borrowing needs. This would minimize some of the disruptions to Treasury's normal cash management and debt issuance.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 5415

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Consumer Product Safety Oversight: Opportunities Exist to Strengthen Coordination and Increase Efficiencies and Effectiveness

GAO-15-52, 2014

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To improve existing coordination of oversight for consumer product safety, Congress should consider establishing a formal comprehensive oversight mechanism for consumer product safety agencies to address crosscutting issues as well as inefficiencies related to fragmentation and overlap such as communication and coordination challenges and jurisdictional questions between agencies. Different types of formal mechanisms could include, for example, creating a memorandum of understanding to formalize relationships and agreements or establishing a task force or interagency work group. As a starting point, Congress should consider obtaining agency input on options for establishing more formal coordination.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

International Food Assistance: Cargo Preference Increases Food Aid Shipping Costs, and Benefits Are Unclear

GAO-15-666, 2015

Potential Financial Benefits: Millions of dollars

Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: While recognizing that cargo preference serves policy goals established by Congress with respect to the U.S. merchant marine, including maintenance of a fleet capable of serving as a naval and military auxiliary in time of war or national emergency, Congress should consider clarifying cargo preference legislation regarding the definition of "geographic area" to ensure that agencies can fully utilize the flexibility Congress granted to them when it lowered the cargo preference for food aid requirement.

Contact: Chelsa L. Kenney at 202-512-2964 or kenneyc@gao.gov

Financial Regulation: Complex and Fragmented Structure Could be Streamlined to Improve Effectiveness

GAO-16-175, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider whether additional changes to the financial regulatory structure are needed to reduce or better manage fragmentation and overlap in the oversight of financial institutions and activities to improve (1) the efficiency and effectiveness of oversight; (2) the consistency of consumer and investor protections; and (3) the consistency of financial oversight for similar institutions, products, risks, and services. For example, Congress could consider consolidating the number of federal agencies involved in overseeing the safety and soundness of depository institutions, combining the entities involved in overseeing the securities and derivatives markets, transferring the remaining prudential regulators' consumer protection authorities over large depository institutions to the Consumer Financial Protection Bureau, and the optimal role for the federal government in insurance regulation, among other considerations.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 7440

117th Congress: H.R. 4502

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Financial Regulation: Complex and Fragmented Structure Could be Streamlined to Improve Effectiveness

GAO-16-175, 2016

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider whether legislative changes are necessary to align Financial Stability Oversight Council's (FSOC) authorities with its mission to respond to systemic risks. Congress could do so by making changes to FSOC's mission, its authorities, or both, or to the missions and authorities of one or more of the FSOC member agencies to support a stronger link between the responsibility and capacity to respond to systemic risks. In doing so, Congress could solicit information from FSOC on the effective scope of its collective designation authorities, including any gaps.

Related legislation that would partially or fully address open matter:

118th Congress: S. 3554

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Freedom of Information Act: Litigation Costs for Justice and Agencies Could Not be Fully Determined

GAO-16-667, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To provide greater transparency in the reporting of the Freedom of Information Act litigation costs, Congress could consider requiring the Department of Justice to provide a cost estimate for collecting and reporting information on costs incurred when defending lawsuits in which the plaintiffs prevailed.

Contact: David B. Hinchman at 214-777-5719 or HinchmanD@gao.gov

Freedom of Information Act: Litigation Costs for Justice and Agencies Could Not be Fully Determined

GAO-16-667, 2016

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress could consider amending the Freedom of Information Act to require the Department of Justice to reflect in its Litigation and Compliance reports, changes in the award of attorneys' fees and costs resulting from the appeals process and settlement agreements between agencies and plaintiffs, if deemed to be cost-effective.

Contact: David B. Hinchman at 214-777-5719 or HinchmanD@gao.gov

Identity Theft Services: Services Offer Some Benefits but Are Limited in Preventing Fraud

GAO-17-254, 2017

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: In the event that Congress again requires an agency to provide affected individuals with identity theft insurance in response to a breach of sensitive personal data, Congress should consider permitting the agency to determine the appropriate level of that insurance.

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Paperwork Reduction Act: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates

GAO-18-381, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the Paperwork Reduction Act to more explicitly require federal agencies to consult with potential respondents on each information collection beyond the publication of Federal Register notices using efficient and effective consultation methods.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

U.S. Currency: Financial Benefit of Switching to a \$1 Coin Is Unlikely, but Changing Coin Metal Content Could Result in Cost Savings

Potential Financial Benefits: Millions of dollars
Source: GAO

GAO-19-300, 2019

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider amending the law to provide the Secretary of the Treasury with the authority to alter the metal composition of circulating coins if the new metal compositions reduce the cost of coin production and do not affect the size, weight, appearance, or electromagnetic signature of the coins.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 2817; S. 1228

117th Congress: H.R. 1789; S. 672

Contact: Andrew Von Ah at 213-830-1011 or VonAha@gao.gov

The Nation's Fiscal Health: Effective Use of Fiscal Rules and Targets

Potential Financial Benefits: No potential financial benefits identified

GAO-20-561, 2020

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider establishing a long-term fiscal plan that includes fiscal rules and targets, such as a debt-to-GDP target. In doing so, Congress should weigh the key considerations discussed in this report to help ensure proper design, implementation, and enforcement of those rules and targets.

Related legislation that would partially or fully address open matter:

118th Congress: H.J. Res. 6; H.J. Res. 12; H.J. Res. 15; H.J. Res. 21; H. Con. Res. 24; H.J. Res. 36; H.J. Res. 55; H.J. Res. 80; H.J. Res. 90; H.R. 260; H.R. 710; H.R. 5779; H.R. 6927; H.R. 6957; S. 6; S.J. Res. 19; S. 135; S. 743; S. 3262

117th Congress: H.J. Res. 2; H.J. Res. 77; H.R. 915; H.R. 974; H.R. 1383; H.R. 2879; H.R. 4869; S. 1174; S. 1253; S. 1990; S. 3010

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Federal Advisory Committees: Actions Needed to Enhance Decision-Making Transparency and Cost Data Accuracy

Potential Financial Benefits: No potential financial benefits identified

GAO-20-575, 2020

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the Federal Advisory Committee Act (FACA) to require agencies and advisory committees to make available online documents FACA already requires to be made available for public inspection and copying.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 1930; H.R. 9623; S. 790; S. 5315

Contact: Michelle Sager at 202-512-6806 or sagerm@gao.gov

Bankruptcy: Enhanced Authority Could Strengthen Oversight of Executive Bonuses Awarded Before a Bankruptcy Filing

GAO-21-104617, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the U.S. Bankruptcy Code to clearly subject bonuses debtors pay executives shortly before a bankruptcy filing to bankruptcy court oversight and to specify factors courts should consider to approve such bonuses.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 428; H.R. 5554; H.R. 5648, §§ 304, 305; S. 3022, §§ 304, 305

Contact: Michael Clements at 202-512-8678 or clementsm@gao.gov

Covid-19: Federal Telework Increased During the Pandemic, but More Reliable Data Are Needed to Support Oversight

GAO-22-104282, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring the Office of Personnel Management (OPM) to develop an implementation plan to improve the reliability of information in its federal payroll data system, Enterprise Human Resources Integration, including telework information. In doing so, Congress should consider providing OPM a deadline for completing the plan.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7951

Contact: Dawn Locke at 202-512-6806 or locked@gao.gov

Consumer Protection: Congress Should Consider Enhancing Protections Around Scores Used to Rank Consumers

GAO-22-104527, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider determining and implementing appropriate consumer protections for consumer scores beyond those currently afforded under existing federal laws. Among the issues that should be considered are the rights of consumers to view and correct data used in the creation of scores and to be informed of scores' uses and potential effects.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 745; H.R. 2801; H.R. 4801; S. 2134

Contact: Alicia Puente Cackley at 202-512-8678 or cackleya@gao.gov

Covid-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments

GAO-22-105397, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing the Department of Health and Human Services the authority to require states to report the data necessary for the Secretary to estimate and report on improper payments for the Temporary Assistance for Needy Families program in accordance with 31 U.S.C. § 3352.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 7431

117th Congress: H.R. 4507

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should pass legislation requiring the Office of Management and Budget to provide guidance for agencies to develop plans for internal control that would then immediately be ready for use in, or adaptation for, future emergencies or crises and requiring agencies to report these internal control plans to OMB and Congress.

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should amend the Social Security Act to accelerate and make permanent the requirement for the Social Security Administration to share its full death data with the Department of the Treasury's Do Not Pay working system.

Related legislation that would partially or fully address open matter:

118th Congress: S. 2492; S. Amdt. 115

117th Congress: H.R. 7118

Contact: Hannah Padilla at 202-512-5683 or padillah@gao.gov

Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for Covid-19 and Beyond

GAO-22-105715, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should amend the Digital Accountability and Transparency Act to clarify the responsibilities and authorities of Office of Management and Budget and Department of the Treasury for ensuring the quality of data available on USApending.gov.

Related legislation that would partially or fully address open matter:

118th Congress: S. 3926

Contact: Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Transforming Aviation: Congress Should Clarify Certain Tax Exemptions for Advanced Air Mobility

GAO-23-105188, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation to clarify how advanced air mobility aircraft should be defined for the purpose of exemptions related to taxes that fund the Airport and Airway Trust Fund (AATF). This might include clarifying whether AATF excise tax exemptions should be determined in accordance with the take-off versus in-flight lift mechanism, creating new aircraft category types, further defining jet aircraft as it relates to newer technologies, or other approaches.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 4719

Contact: Heather Krause at 202-512-2834 or krauseh@gao.gov

Human Rights: Agency Actions Needed to Address Harassment of Dissidents and Other Tactics of Transnational Repression in the U.S.

GAO-24-106183, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress wants additional visibility into considerations of determinations pursuant to Section 6 of the Arms Export Control Act, which prohibits arms transfers to any country determined to be engaged in a consistent pattern of acts of intimidation or harassment against individuals in the U.S., Congress should consider amending the reporting requirement in Section 6 to include any instances where, for example, the President (a) considered, but ultimately declined, a determination, or (b) delegated the determination to an agency.

Contact: Chelsa L. Kenney at 202-512-2964 or kenneyc@gao.gov

SCIENCE and the ENVIRONMENT

Open matters for congressional consideration: 11



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Environmental Health: High-Level Strategy and Leadership Needed to Continue Progress Toward Protecting Children from Environmental Threats

GAO-10-205, 2010

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Because the Environmental Protection Agency (EPA) alone cannot address the complexities of the nation's challenges in addressing environmental health risks for children, Congress should consider re-establishing a government-wide task force on children's environmental health risks, similar to the one previously established by Executive Order 13045 and co-chaired by the Administrator of EPA and the Secretary of Health and Human Services. Congress should consider charging it with identifying the principal environmental health threats to children and developing national strategies for addressing them. Congress may also wish to consider establishing in law the Executive Order's requirement for periodic reports about federal research findings and research needs regarding children's environmental health.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Coal Mine Reclamation: Federal and State Agencies Face Challenges in Managing Billions in Financial Assurances

GAO-18-305, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the Surface Mining Control and Reclamation Act to eliminate the use of self-bonding as a type of financial assurance for coal mine reclamation.

Contact: Cardell Johnson at 202-512-3841 or johnsoncd1@gao.gov

Climate Resilience: A Strategic Investment Approach for High-Priority Projects Could Help Target Federal Resources

GAO-20-127, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider establishing a federal organizational arrangement to periodically identify and prioritize climate resilience projects for federal investment. Such an arrangement could be designed for success by considering the six key steps for prioritizing climate resilience investments and the opportunities to increase the climate resilience impact of federal funding options identified in our report.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 6461; S. 3531

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Water Infrastructure: Technical Assistance and Climate Resilience Planning Could Help Utilities Prepare for Potential Climate Change Impacts

GAO-20-24, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring that climate resilience be incorporated in the planning of all drinking water and wastewater projects that receive federal financial assistance from programs that the Environmental Protection Agency, the Federal Emergency Management Agency, the Department of Housing and Urban Development, and the United States Department of Agriculture administer.

Related legislation that would partially or fully address open matter:

118th Congress: S. 660

117th Congress: H.R. 3684

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Climate Change: A Climate Migration Pilot Program Could Enhance the Nation's Resilience and Reduce Federal Fiscal Exposure

GAO-20-488, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider establishing a pilot program with leadership from a defined federal organizational arrangement to identify and provide assistance to climate migration projects for communities that express affirmative interest in relocation as a resilience strategy. Such a pilot program could be designed for success by considering the key factors we identified in this report.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Federal Research Grants: OMB Should Take Steps to Establish the Research Policy Board

GAO-21-232R, 2021

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider extending the period of authorization for the Research Policy Board, giving the Office of Management and Budget additional time to establish the Research Policy Board and complete its statutory mission under the 21st Century Cures Act.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 6000, § 503(a)

Contact: Candice Wright at 202-512-6888 or wrightc@gao.gov

Recycling: Building on Existing Federal Efforts Could Help Address Cross-Cutting Challenges

GAO-21-87, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider clarifying whether the Secretary of Commerce's responsibility under the Resource Conservation and Recovery Act to stimulate the development of markets for recyclables specifically includes domestic markets or assign that responsibility to another agency.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats

GAO-22-104241, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider establishing an interagency and intergovernmental coordinating entity and requiring the relevant agencies to participate and engage in sustained coordination to strategically target federal investments to Alaska Native villages facing significant environmental threats. Congress should also consider directing the coordinating entity and its participating agencies to identify opportunities to streamline program delivery across federal agencies; assess the statutory program characteristics we identified that pose obstacles to Alaska Native villages' obtaining assistance, and identify any others; and submit a report to Congress with any recommendations for statutory changes to streamline program delivery and to address such obstacles.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov

Air Travel and Communicable Diseases: Federal Leadership Needed to Advance Research

GAO-22-104579, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider directing the Federal Aviation Administration to develop and implement a strategy to identify and advance needed research on communicable diseases in air travel, in coordination with appropriate federal agencies, such as the Department of Homeland Security and Health and Human Services, and external partners. In alignment with leading practices for interagency collaboration, this strategy should, at a minimum, clearly identify the roles and responsibilities for participating agencies, determine the resources needed, and document any relevant agreements.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 3679

Contact: Heather Krause at 202-512-2834 or krauseh@gao.gov

Persistent Chemicals: Actions Needed to Improve DOD's Ability to Prevent the Procurement of Items Containing PFAS

GAO-23-105982, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider clarifying its direction to the Department of Defense regarding current and future prohibitions on the procurement of items containing per- and polyfluoroalkyl substances (PFAS), specifically by aligning the item categories specified in the prohibitions with the Environmental Protection Agency's list of recommended third-party standards and ecolabels specific to PFAS and addressing the presence of PFAS below levels in existing PFAS criteria.

Contact: Alissa H. Czyz at 202-512-3058 or czyza@gao.gov

Climate Change: Options to Enhance the Resilience of Federally Funded Flood Risk Management Infrastructure

GAO-24-105496, 2024

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: As Congress considers authorizing legislation for the U.S. Army Corps of Engineers' civil works activities, Congress should consider, in light of any analyses or proposals submitted by the U.S. Army Corps of Engineers, providing direction or authority to implement one or more of the 14 options for enhancing the climate resilience of federally funded flood risk management infrastructure identified in this report.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

TAX POLICY and ADMINISTRATION

Open matters for congressional consideration: **35**



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Tax Policy: Tax-Exempt Status of Certain Bonds Merits Reconsideration, and Apparent Noncompliance with Issuance Cost Limitations Should be Addressed

GAO-08-364, 2008

Potential Financial Benefits: Billions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: As Congress considers whether tax-exempt governmental bonds should be used for professional sports stadiums that are generally privately used, it should also consider whether other facilities, including hotels and golf courses, that are privately used should continue to be financed with tax-exempt governmental bonds.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Expenditures: Available Data Are Insufficient To Determine The Use And Impact Of Indian Reservation Depreciation

GAO-08-731, 2008

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Given the lack of information on users of the Indian reservation depreciation (IRD) provision and where property claimed under IRD is placed in service, Congress should consider requiring the Internal Revenue Service (IRS) to collect information identifying which taxpayers use IRD and the reservation and/or address where they have placed the property into service. In deliberating additional requirements, Congress should weigh the need for more IRD information with the associated costs of collecting and analyzing the information as well as the effects on IRS's other priorities.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Gap: Actions That Could Improve Rental Real Estate Reporting Compliance

GAO-08-956, 2008

Potential Financial Benefits: A billion or more dollars

Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To provide clarity for which taxpayers with rental real estate activity must report expense payments on information returns and to provide greater information reporting, Congress should consider amending the Internal Revenue Code to make all taxpayers with rental real estate activity subject to the same information reporting requirements as other taxpayers operating a trade or business.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Administration: IRS's 2008 Filing Season Generally Successful Despite Challenges, Although IRS Could Expand Enforcement During Returns Processing

GAO-09-146, 2008

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Given the potential for improving compliance now and in the future, Congress should consider providing the Internal Revenue Service with the authority to use math error checks to identify and correct returns with ineligible individual retirement account (IRA) "catch-up" contributions.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Tax Gap: IRS Could Do More to Promote Compliance by Third Parties with Miscellaneous Income Reporting Requirements

GAO-09-238, 2009

Potential Financial Benefits: Billions of dollars

Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To simplify the burden that the corporate exemption places on payers to distinguish payees' business status and also provide greater information reporting, Congress should consider requiring payers to report payments to corporations on the form 1099 MISC, as we previously suggested and as proposed in the Bush Administration's budget.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can be Improved

GAO-10-136, 2009

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: In order to reduce economic inefficiencies and excessive revenue costs resulting from inaccuracies in the base of the research tax credit, Congress should consider eliminating the regular credit option for computing the research credit.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 6344; H.R. 8253

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can be Improved

GAO-10-136, 2009

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: In order to reduce economic inefficiencies and excessive revenue costs resulting from inaccuracies in the base of the research tax credit, Congress should consider adding a minimum base to the Alternative Simplified Credit that equals 50 percent of the taxpayer's current-year qualified research expenses.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can be Improved

GAO-10-136, 2009

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress nevertheless wishes to continue offering the regular research credit to taxpayers, it should consider reducing inaccuracies in the credit's base and to reduce taxpayers' uncertainty and compliance costs and the Internal Revenue Service's administrative costs by updating the historical base period that regular credit claimants use to compute their fixed base percentages.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can be Improved

GAO-10-136, 2009

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress nevertheless wishes to continue offering the regular research credit to taxpayers, it should consider reducing inaccuracies in the credit's base and to reduce taxpayers' uncertainty and compliance costs and the Internal Revenue Service's administrative costs by eliminating base period recordkeeping requirements for taxpayers that elect to use a fixed base percentage of 16 percent in their computation of the credit.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Policy: The Research Tax Credit's Design and Administration Can be Improved

GAO-10-136, 2009

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: If Congress nevertheless wishes to continue offering the regular research credit to taxpayers, it should consider reducing inaccuracies in the credit's base and to reduce taxpayers' uncertainty and compliance costs and the Internal Revenue Service's administrative costs by clarifying for the Department of the Treasury its intent regarding the definition of gross receipts for purposes of computing the research credit for controlled groups of corporations. In particular it may want to consider clarifying that the regulations generally excluding transfers between members of controlled groups apply to both gross receipts and Qualified Research Expenses and specifically clarifying how it intended sales by domestic members to foreign members to be treated. Such clarification would help to resolve open controversies relating to past claims, even if the regular credit were discontinued for future years.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Gap: Actions Needed to Address Noncompliance with S Corporation Tax Rules

GAO-10-195, 2009

Potential Financial Benefits: Hundreds of millions of dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To improve compliance with shareholder basis rules, Congress should consider requiring S corporations to calculate and report shareholder's stock and debt basis as completely as possible. S corporations would report the calculation on the Schedule K-1 and send it to shareholders as well as the Internal Revenue Service. If Congress judges that stock purchase price information that is currently only available to shareholders should not be transmitted to the S corporation due to privacy concerns, an alternative is to require that S corporations report less complete basis calculations using information already available to the S corporation.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

New Markets Tax Credit: The Credit Helps Fund a Variety Of Projects in Low-Income Communities, but Could be Simplified

GAO-10-334, 2010

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Should the program be extended beyond 2009, to ensure that the maximum amount of capital ends up in low-income community businesses, Congress should consider offering grants to Community Development Entities (CDE) that would provide the funds to low-income community businesses. If it does so, Congress should consider requiring the Department of the Treasury to gather appropriate data to assess whether and to what extent the grant program increases the amount of federal subsidy provided to low-income community businesses compared to the New Markets Tax Credits; whether the grant program otherwise affects the success of efforts to assist low-income communities; and how costs for administering the program incurred by the Community Development Financial Institutions Fund, CDEs, and investors would change. One option may be for Congress to set aside a portion of funds to be used as grants and a portion to be used as tax credit allocation authority under the current structure of the program in a future allocation round to facilitate comparison of the two program structures.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Recovery Act: IRS Quickly Implemented Tax Provisions, but Reporting and Enforcement Improvements Are Needed

GAO-10-349, 2010

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: The Congress should consider broadening the Internal Revenue Service's ability to use math error authority, with appropriate safeguards against misuse of that authority.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Compliance: IRS May be Able to Improve Compliance for Nonresident Aliens and Updating Requirements Could Reduce Their Compliance Burden

GAO-10-429, 2010

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Given the increasing extent of business travel to the U.S. and the eroding effect of inflation, Congress should consider raising the amount of U.S. income paid by a foreign employer that is exempt from tax for nonresidents who meet the other conditions of the exemption.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tax Compliance: IRS May be Able to Improve Compliance for Nonresident Aliens and Updating Requirements Could Reduce Their Compliance Burden

GAO-10-429, 2010

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Given the difficulty of enforcing the requirement for aliens to obtain certificates of compliance—sailing permits—before departing the country and the existence of withholding requirements and tax treaties, Congress should consider eliminating the sailing permit requirement.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

2011 Tax Filing: IRS Dealt with Challenges to Date but Needs Additional Authority to Verify Compliance

GAO-11-481, 2011

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To ensure that the Internal Revenue Service (IRS) can adequately enforce certain tax provisions, Congress should consider providing IRS with math error authority to use tax return information from previous years to ensure that taxpayers do not improperly claim credits or deductions in excess of lifetime limits where applicable.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Abusive Tax Avoidance Transactions: IRS Needs Better Data to Inform Decisions About Transactions

GAO-11-493, 2011

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider instituting a penalty on non-material advisor promoters for failing to provide investor lists to the Internal Revenue Service within a specified time period when requested, comparable to the 20-business-day requirement for material advisors.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

E-Filing Tax Returns: Penalty Authority and Digitizing More Paper Return Data Could Increase Benefits

GAO-12-33, 2011

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending the Internal Revenue Code to authorize the Internal Revenue Service to assess penalties on preparers for failure to comply with section 6011€(3).

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Tobacco Taxes: Large Disparities in Rates for Smoking Products Trigger Significant Market Shifts to Avoid Higher Taxes

GAO-12-475, 2012

Potential Financial Benefits: A billion or more dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Disparities in tax rates on smoking tobacco products have negative revenue implications because they create incentives for manufacturers and consumers to substitute higher-taxed products with lower-taxed products. In light of that fact, as Congress continues its oversight of Children's Health Insurance Program Reauthorization Act and Tobacco Control Act implementation, it should consider modifying tobacco tax rates to eliminate significant tax differentials between similar products. Specifically, Congress should consider equalizing tax rates on roll-your-own and pipe tobacco and, in consultation with the Department of the Treasury, also consider options for reducing tax avoidance due to tax differentials between small and large cigars.

Contact: Kimberly Gianopoulos at 202-512-8612 or gianopoulosk@gao.gov

Appraised Values on Tax Returns: Burdens on Taxpayers Could be Reduced and Selected Practices Improved

GAO-12-608, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To reduce the compliance burden on taxpayers making noncash contributions, Congress should consider raising the threshold at which taxpayers are required to have qualified appraisals for a particular contribution. Raising the threshold and giving the Internal Revenue Service the authority to adjust this value for inflation in the future would maintain the consistent treatment of taxpayers over time.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Paid Tax Return Preparers: In a Limited Study, Preparers Made Significant Errors

GAO-14-467T, 2014

Potential Financial Benefits: Hundreds of millions of dollars
Source: Department of the Treasury

GAO Duplication and Costs Savings Related: Yes

Recommendation text: If Congress agrees that significant paid preparer errors exist, it should consider legislation granting the Internal Revenue Service the authority to regulate paid tax preparers.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 2702; S. 1209

117th Congress: H.R. 3737; H.R. 3738, § 401; H.R. 4184; H.R. 5375; H.R. 7341; S. 2856

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Individual Retirement Accounts: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed

GAO-15-16, 2014

Potential Financial Benefits: Ten billion or more dollars
Source: GAO

GAO Duplication and Costs Savings Related: Yes

Recommendation text: To promote retirement savings without creating permanent tax-favored accounts for a small segment of the population, Congress should consider revisiting the use of individual retirement accounts (IRA) to accumulate large balances and consider ways to improve the equity of the existing tax expenditure on IRAs. Options could include limits on (1) the types of assets permitted in IRAs, (2) the minimum valuation for an asset purchased by an IRA, or (3) the amount of assets that can be accumulated in IRAs and employer sponsored plans that get preferential tax treatment.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 5376

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Low-Income Housing Tax Credit: Joint IRS-HUD Administration Could Help Address Weaknesses in Oversight

GAO-15-330, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To better align program goals with agency missions and improve program administration and oversight, Congress should consider designating the Department of Housing and Urban Development (HUD) as a joint administrator of the program responsible for oversight. As part of the deliberation, Congress also should direct HUD to estimate the costs to monitor and perform the additional oversight responsibilities, including a discussion of funding options.

Contact: Dan Garcia-Diaz at 202-512-8678 or garciadiazd@gao.gov

Tax Fraud and Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement

GAO-18-544, 2018

Potential Financial Benefits: May contribute to hundreds of millions of dollars

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider legislation to require that returns prepared electronically but filed on paper include a scannable code printed on the return.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 2688

117th Congress: H.R. 7428, § 2; S. 2782, § 502

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad

GAO-19-180, 2019

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider amending the Internal Revenue Code, Bank Secrecy Act of 1970, and other statutes, as needed, to address overlap in foreign financial asset reporting requirements for the purposes of tax compliance and detection, and prevention of financial crimes, such as by aligning the types of assets to be reported and asset reporting thresholds, and ensuring appropriate access to the reported information.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 5799

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices

GAO-19-340, 2019

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing the Internal Revenue Service with explicit authority to establish security requirements for the information systems of paid preparers and Authorized e-file Providers.

Related legislation that would partially or fully address open matter:

117th Congress: S. 2782

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status

GAO-20-679, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider specifying in the Internal Revenue Code what services and activities it considers sufficient community benefit.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 2859

117th Congress: H.R. 9080

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Opportunity Zones: Improved Oversight Needed to Evaluate Tax Expenditure Performance

GAO-21-30, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing the Department of the Treasury with the authority and responsibility to collect data and report on the performance of the Opportunity Zones tax expenditure, in collaboration with other agencies.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 3937; H.R. 5761

117th Congress: H.R. 7467; S. 4065; S. 8604

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Opportunity Zones: Improved Oversight Needed to Evaluate Tax Expenditure Performance

GAO-21-30, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: As part of the deliberation, Congress should also consider identifying questions about the performance of the Opportunity Zones tax expenditure that it wants the Department of the Treasury, in collaboration with other agencies, to address in order to help guide data collection and reporting of performance, including outcomes.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 3937, H.R. 5761

117th Congress: H.R. 7467; S. 4065

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Tax Equity: Lack Of Data Limits Ability to Analyze Effects of Tax Policies on Households by Demographic Characteristics

GAO-22-104553, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider revising relevant laws, such as those in Titles 13 and 26, as appropriate, to facilitate interagency data sharing that would allow for more accurate, consistent, and systematic analyses of any effects of existing and proposed tax policies in relation to taxpayers' demographics in a secure manner that protects the confidentiality of those data.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed

GAO-23-105217, 2022

Potential Financial Benefits: Potential financial benefits shown under GAO-14-467T

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should grant the Internal Revenue Service the explicit authority to establish professional requirements for paid tax preparers.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 2702; S. 1209

117th Congress: H.R. 3737; H.R. 3738, § 401; H.R. 4184; H.R. 5375; H.R. 7341; S. 2856

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Remote Sales Tax: Federal Legislation Could Resolve Some Uncertainties and Improve Overall System

GAO-23-105359, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider working with states to establish nationwide parameters for state taxation of remote sales. Such parameters should balance state interests with the need to address the multistate complexities discussed in this report. The parameters should improve the overall system's alignment with the criteria for a good tax system and help address existing uncertainties regarding what remote sales taxation is legally permissible by states and localities.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Security of Taxpayer Information: IRS Needs to Address Critical Safeguard Weaknesses

GAO-23-105395, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing the Internal Revenue Service with direct statutory authority to inspect receiving agencies' safeguards for taxpayer information shared under subsection 6103© of the Internal Revenue Code.

Contact: Jessica Lucas-Judy at 202-512-6806 or lucasjudyj@gao.gov

Sole Proprietor Compliance: Treasury And IRS Have Opportunities to Reduce the Tax Gap

GAO-24-105281, 2023

Potential Financial Benefits: May contribute to hundreds of millions of dollars

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation requiring the Secretary of the Treasury to ensure the tax gap strategy includes (1) a segment on improving sole proprietor compliance that is coordinated with broader tax gap reduction efforts, and (2) a specific, integrated plan that could include options we identified, as we recommended in July 2007.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

Sole Proprietor Compliance: Treasury And IRS Have Opportunities to Reduce the Tax Gap

Potential Financial Benefits: May contribute to hundreds of millions of dollars

GAO-24-105281, 2023

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring the Commissioner of Internal Revenue to work with the Secretary of the Treasury to implement tax withholding that is voluntary for companies facilitating payments for services provided by sole proprietors for those taxpayers who choose to participate, as we recommended in May 2020.

Contact: James (Jay) R. McTigue, Jr. at 202-512-6806 or mctiguej@gao.gov

**TRAINING, EMPLOYMENT,
and EDUCATION**

Open matters for congressional consideration: **10**



Source: Paradee/stock.adobe.com. | GAO-24-107261

Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting

Potential Financial Benefits: No potential financial benefits identified

GAO-11-55, 2010

GAO Duplication and Costs Savings Related: No

Recommendation text: To help ensure that Congress is fully apprised of efforts to resolve a case, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to require the Department of Justice and the Office of Special Counsel to report on additional time taken to resolve a matter after they decline representation.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting

Potential Financial Benefits: No potential financial benefits identified

GAO-11-55, 2010

GAO Duplication and Costs Savings Related: No

Recommendation text: To help ensure that that servicemembers who file complaints are adequately being informed of their the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) complaint process rights in accordance with the Veterans' Benefits Improvement Act of 2008, Congress should consider amending USERRA to require the Department of Labor to report on the extent to which it is notifying complainants of their USERRA complaint process rights within 5 days of filing a complaint.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting

GAO-11-55, 2010

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To help ensure that the Department of Justice (DOJ) handles state cases as expediently as private employer cases, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to specifically require DOJ to adhere to the same 60-day deadline for state employer matters that they must adhere to for matters against private employers.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting

GAO-11-55, 2010

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To help ensure that servicemembers in state employer cases are kept apprised of the status of the Department of Justice (DOJ)'s decision making without potentially compromising DOJ's ability to successfully bring suit against state employers, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to require DOJ to notify these servicemembers of the status of DOJ's efforts.

Contact: Yvonne Jones at 202-512-6806 or jonesy@gao.gov

Special Education: More Flexible Spending Requirement Could Mitigate Unintended Consequences While Protecting Services

GAO-16-2, 2015

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To help districts address key challenges in meeting maintenance of effort (MOE) spending requirements and mitigate unintended consequences that may affect services for students with disabilities, while preserving the safeguard for funding for students with disabilities, Congress should consider options for a more flexible MOE requirement. This could include adopting a less stringent MOE requirement to align with the MOE requirements in other education programs or adding to or modifying exceptions. For example, current exceptions could be changed to allow one-time increases in spending without changing a district's MOE baseline in order to encourage pilot innovations or to allow certain spending decreases (e.g., state caps on teacher benefits), as long as a district can demonstrate the decrease does not negatively affect services.

Contact: Jacqueline M. Nowicki at 202-512-7215 or nowickij@gao.gov

Federal Student Loans: Actions Needed to Improve Oversight of Schools' Default Rates

GAO-18-163, 2018

Potential Financial Benefits: Potential financial benefits identified but no estimate

GAO Duplication and Costs Savings Related: Yes

Recommendation text: Congress should consider strengthening schools' accountability for student loan defaults, for example, by (1) revising the cohort default rate (CDR) calculation to account for the effect of borrowers spending long periods of time in forbearance during the 3-year CDR period, (2) specifying additional accountability measures to complement the CDR, for example, a repayment rate, or (3) replacing the CDR with a different accountability measure.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 7727; S. 2782; S. 5065

Contact: Melissa Emrey-Arras at 617-788-0534 or emreyarrasm@gao.gov

Federal Student Loans: Actions Needed to Improve Oversight of Schools' Default Rates

GAO-18-163, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring that schools and default management consultants that choose to contact borrowers about their federal student loan repayment and postponement options after they leave school present them with accurate and complete information.

Contact: Melissa Emrey-Arras at 617-788-0534 or emreyarrasm@gao.gov

Private School Choice: Federal Actions Needed to Ensure Parents Are Notified About Changes in Rights for Students with Disabilities

GAO-18-94, 2017

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider requiring that states notify parents/guardians of changes in students' federal special education rights when a student with a disability is moved from public to private school by their parent.

Contact: Jacqueline M. Nowicki at 202-512-7215 or nowickij@gao.gov

Financial Aid Offers: Action Needed to Improve Information on College Costs and Student Aid

GAO-23-104708, 2022

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider legislation requiring colleges to provide all students offered federal student aid with financial aid offers containing clear and standard information that follow best practices. This could include requiring colleges to provide the College Financing Plan to all such students.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 1198, § 484; H.R. 1311; H.R. 6951; S. 528, § 484; S. 1972

Contact: Melissa Emrey-Arras at 617-788-0534 or emreyarrasm@gao.gov

Special Education: Additional Data Could Help Early Intervention Programs Reach More Eligible Infants and Toddlers

GAO-24-106019, 2023

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider strengthening efforts to maximize children’s access to Part C early intervention services by (1) providing the Secretary of Education with authority to require states to collect and report to the Department of Education the demographic data on children for additional steps in the Part C enrollment process (i.e., at the referral, evaluation, and eligibility stages) and (2) requiring Education to use these data to better assist states in their efforts to identify and rectify gaps in access to Part C services.

Contact: Jacqueline M. Nowicki at 202-512-7215 or nowickij@gao.gov

TRIBAL PROGRAMS

Open matters for congressional consideration: **8**



Sources: GAO file photo, Chinnapong/stock.adobe.com. | GAO-24-107261

Indian Health Service: Action Needed to Ensure Equitable Allocation of Resources for the Contract Health Service Program

GAO-12-446, 2012

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: In order to ensure an equitable allocation of the contract health services (CHS) program funds, the Congress should consider requiring Indian Health Service to develop and use a new method to allocate all CHS program funds to account for variations across areas that would replace the existing base funding, annual adjustment, and program increase methodologies, notwithstanding any restrictions currently in federal law.

Contact: Jessica Farb at 202-512-7114 or farbj@gao.gov

Uranium Contamination: Overall Scope, Time Frame, and Cost Information Is Needed for Contamination Cleanup on the Navajo Reservation

GAO-14-323, 2014

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: To develop an estimate of the scope of work remaining to address uranium contamination on or near the Navajo reservation, Congress should consider requiring that the Environmental Protection Agency take the lead and work with the other federal agencies to develop an overall estimate of the remaining scope of the work, time frames, and costs.

Contact: J. Alfredo Gómez at 202-512-3841 or gomezj@gao.gov

**Office of Navajo and Hopi Indian Relocation:
Executive Branch and Legislative Action Needed for
Closure and Transfer Of Activities**

GAO-18-266, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider providing necessary authority for other agencies to continue remaining activities when the Office of Navajo and Hopi Indian Relocation closes.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

**Office of Navajo and Hopi Indian Relocation:
Executive Branch and Legislative Action Needed for
Closure and Transfer Of Activities**

GAO-18-266, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider determining (1) whether the requirement for the land acquired pursuant to the Navajo-Hopi Settlement Act of 1974 as amended to be used solely for the benefit of relocatees should continue and (2) how grazing on the New Lands should be regulated.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

**Office of Navajo and Hopi Indian Relocation:
Executive Branch and Legislative Action Needed for
Closure and Transfer Of Activities**

GAO-18-266, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider addressing the mandatory trust acquisition provision for the Navajo Nation in the Navajo-Hopi Settlement Act of 1974 as amended.

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

**Office of Navajo and Hopi Indian Relocation:
Executive Branch and Legislative Action Needed for
Closure and Transfer Of Activities**

GAO-18-266, 2018

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider whether the requirement for the Navajo Nation to repay the U.S. Department of the Treasury for appropriations made to the Navajo Rehabilitation Trust Fund should continue.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 6141

Contact: Jill Naamane at 202-512-8678 or naamanej@gao.gov

Tribal Consultation: Additional Federal Actions Needed for Infrastructure Projects

Potential Financial Benefits: No potential financial benefits identified

GAO-19-22, 2019

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider taking legislative action to resolve the long-standing issues between the Corps and the Advisory Council on Historic Preservation over the Corps Regulatory Program's procedures for implementing section 106 of the National Historic Preservation Act.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov

Tribal Programs: Actions Needed to Improve Interior's Management of Trust Services

Potential Financial Benefits: No potential financial benefits identified

GAO-23-105356, 2023

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider amending section 302(c) of the American Indian Trust Fund Management Reform Act of 1994 to provide that the Department of the Interior's report on the Office of the Special Trustee for American Indians' (OST) reforms does not trigger the statutory termination process for OST.

Contact: Anna Maria Ortiz at 202-512-3841 or ortiza@gao.gov

FEDERAL FINANCIAL MANAGEMENT

Open matters for congressional consideration: **19**



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U.S. Postal Service: Actions Needed to Make Delivery Performance Information More Complete, Useful, and Transparent

Potential Financial Benefits: No potential financial benefits identified

GAO-15-756, 2015

GAO Duplication and Costs Savings Related: No

Recommendation text: To assist in determining whether to require the U.S. Postal Service (USPS) and the Postal Regulatory Commission to report on delivery performance for rural and non-rural areas, Congress should direct USPS to provide cost estimates related to providing this information.

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model

GAO-20-385, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider reassessing and determining the level of universal postal service the nation requires.

Related legislation that would partially or fully address open matter:

117th Congress: H.R. 3076; H.R. 3476; S. 1720

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model

GAO-20-385, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider determining the extent to which U.S. Postal Service (USPS) should be financially self-sustaining and what changes to law would be appropriate to enable USPS to meet this goal.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 439

117th Congress: H.R. 3076; S. 1720

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model

GAO-20-385, 2020

Potential Financial Benefits: No potential financial benefits identified

GAO Duplication and Costs Savings Related: No

Recommendation text: Congress should consider determining the most appropriate institutional structure for the U.S. Postal Service.

Related legislation that would partially or fully address open matter:

118th Congress: H.R. 439

Contact: David Marroni at 202-512-2834 or marronid@gao.gov

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