



## Testimony

Before the Committee on Oversight and  
Government Reform, House of  
Representatives

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# HIGH-RISK SERIES

## Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness

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

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February 25, 2025

Chairman Comer, Ranking Member Connolly, and Members of the Committee:

The federal government is one of the world's largest and most complex entities. About \$6.8 trillion in outlays in fiscal year 2024 funded a broad array of federal government programs and operations. Our high-risk program focuses attention on government operations with significant vulnerabilities to fraud, waste, abuse, and mismanagement, or that need transformation to address economy, efficiency, or effectiveness challenges. Our high-risk efforts, supported by this committee and the Senate Committee on Homeland Security and Governmental Affairs, continue to bring much needed attention to problems impeding effective government and costing billions of dollars each year.

We are releasing our 2025 High-Risk List today.<sup>1</sup> This year's List includes 38 high-risk areas, including one new area. We are adding Improving the Delivery of Federal Disaster Assistance to the List because of the increasing cost and complexity of federal support as natural disasters become more frequent and intense.

We rate agencies' progress in addressing high-risk areas using our five high-risk criteria: leadership commitment, capacity, action plan, monitoring, and demonstrated progress. Where we have seen progress on high-risk issues, it has typically involved three essential elements: congressional action or oversight, commitment from top leaders at agencies, and active involvement by the Office of Management and Budget.<sup>2</sup>

Actions to address high-risk issues have contributed to hundreds of billions of dollars saved since the List was established, including approximately \$84 billion in financial benefits since our last update in 2023. Financial benefits over the past 19 years (fiscal years 2006-2024) totaled nearly \$759 billion or an average of \$40 billion per year. Further

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<sup>1</sup>GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, DC.: Feb. 25, 2025). This product is primarily based on reports issued before February 2025. High-risk area ratings are based on analysis of agency actions taken up through and including the 118<sup>th</sup> Congress, before the start of the 119<sup>th</sup> Congress and the new administration.

<sup>2</sup>GAO, *High-Risk Series: Key Practices to Successfully Address High-Risk Areas and Remove Them from the List*, [GAO-22-105184](#) (Washington, D.C.: Mar. 3, 2022).

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progress to address the 38 areas remaining on the High-Risk List can contribute to saving billions of dollars more, improving services to the public, and strengthening government performance and accountability.

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## New High-Risk Area: Improving the Delivery of Federal Disaster Assistance

Natural disasters have become costlier and more frequent. Recent natural disasters—including wildfires in Southern California and hurricanes in the Southeast—demonstrate the need for federal agencies to deliver assistance as efficiently and effectively as possible and reduce their fiscal exposure.

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**Figure 1: Burned Vehicles in Paradise, California**



Source: kcapaldo/stock.adobe.com. | GAO-25-108125

For fiscal years 2015 through 2024, appropriations for disaster assistance totaled at least \$448 billion. Additionally, in December 2024 the Disaster Relief Supplemental Appropriations Act, 2025, appropriated \$110 billion in supplemental appropriations for disaster assistance.<sup>3</sup>

The Federal Emergency Management Agency (FEMA) and other federal entities—including Congress—need to address the nation’s federal approach to disaster recovery, which is currently fragmented across more than 30 federal entities. Attention is also needed to improve processes for

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<sup>3</sup>Pub. L. No. 118-158, div. B, 138 Stat. 1722 (2024).

assisting survivors, invest in resilience, and strengthen FEMA's disaster workforce and capacity.

## High-Risk Areas Have Made Varied Progress

Ten areas improved while three areas declined since our last update in 2023. Most areas, while making some improvements, maintained their prior ratings (see table 1).

**Table 1: 2025 High-Risk List**

High-risk area	Change since 2023
Improving the Delivery of Federal Disaster Assistance <sup>a,b</sup> (area not rated because it is newly added)	n/a
Funding the Nation's Surface Transportation System <sup>a</sup> (area not rated because it primarily involves congressional action)	n/a
HHS Leadership and Coordination of Public Health Emergencies <sup>b</sup> (area rated for the first time)	n/a
Strengthening Management of the Federal Prison System (area rated for the first time)	n/a
Unemployment Insurance System <sup>a,b</sup> (area rated for the first time)	n/a
DOD Approach to Business Transformation	↑
DOD Business Systems Modernization	↑
DOD Contract Management	↑
Emergency Loans for Small Businesses	↑
Government-wide Personnel Security Clearance Process <sup>a,b</sup>	↑
National Efforts to Prevent, Respond to, and Recover from Drug Misuse <sup>b</sup>	↑
National Flood Insurance Program <sup>a</sup>	↑
Resolving the Federal Role in Housing Finance <sup>a,b</sup>	↑
U.S. Government's Environmental Liability <sup>a,b</sup>	↑
USPS Financial Viability <sup>a</sup>	↑
DOD Weapon Systems Acquisition <sup>a</sup>	↓
Improving IT Acquisitions and Management <sup>a,b</sup>	↓
Managing Federal Real Property <sup>b</sup>	↓
Acquisition and Program Management for DOE's National Nuclear Security Administration and Office of Environmental Management <sup>a</sup>	•
DOD Financial Management	•
Enforcement of Tax Laws <sup>a</sup>	•
Ensuring the Cybersecurity of the Nation <sup>a,b</sup>	•
Improving and Modernizing Federal Disability Programs <sup>b</sup>	•
Improving Federal Management of Programs that Serve Tribes and Their Members <sup>b</sup>	•
Improving Federal Oversight of Food Safety <sup>a,b</sup>	•
Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks <sup>a,b</sup>	•

High-risk area	Change since 2023
Management of Federal Oil and Gas Resources	●
Managing Risks and Improving VA Health Care	●
Medicare Program and Improper Payments <sup>a</sup>	●
Modernizing the U.S. Financial Regulatory System <sup>a,b</sup>	●
NASA Acquisition Management	●
Protecting Public Health Through Enhanced Oversight of Medical Products	●
Protecting Technologies Critical to U.S. National Security <sup>b</sup>	●
Strategic Human Capital Management <sup>b</sup>	●
Strengthening Department of Homeland Security IT and Financial Management Functions	●
Strengthening Medicaid Program Integrity <sup>a,b</sup>	●
Transforming EPA's Process for Assessing and Managing Chemical Risks	●
VA Acquisition Management	●

Legend: ↑ indicates area progressed on one or more criteria since 2023; ↓ indicates area declined on one or more criteria since 2023; ● indicates no change in rating since 2023; n/a = not applicable

Source: GAO. | GAO-25-108125

<sup>a</sup>Legislation is likely to be necessary to effectively address this high-risk area.

<sup>b</sup>Coordinated efforts across multiple entities are necessary to effectively address this high-risk area.

## High-Risk Areas Needing Significant Attention

While all high-risk areas need to make more progress, the ones described below require significant attention. These areas feature emerging issues requiring government responses, large and rapidly growing costs, or a failure to make any progress in the past several years.

### Several Areas Critical to Better Managing the Cost of Government



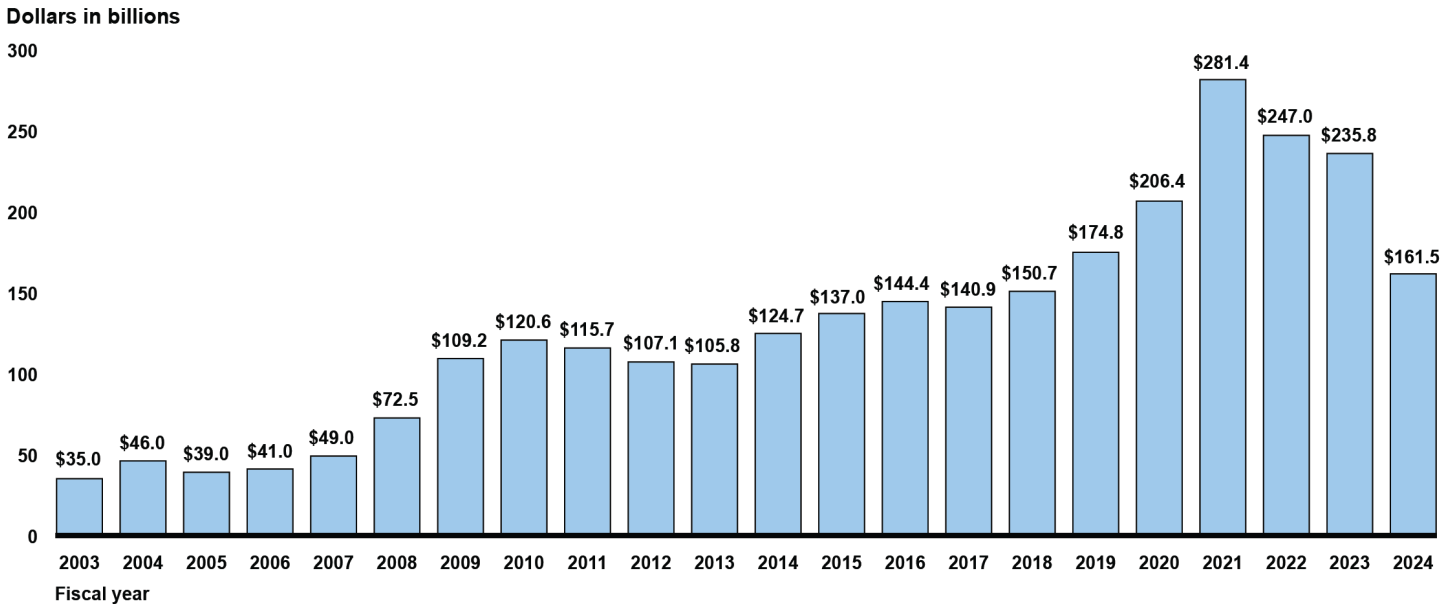
#### Reducing Billions in Significant Improper Payments and Fraud

Since 2003, federal agencies have reported about \$2.8 trillion in estimated improper payments, including more than \$150 billion government-wide in each of the last 7 years (see fig. 2).<sup>4</sup> These figures do not represent a full accounting of improper payments because agencies have not reported estimates for some programs as required. For example, we found that agencies failed to report estimates for nine

<sup>4</sup>Improper payments are payments made in an incorrect amount or that should not have been made, or that lack sufficient documentation and include both over- and underpayments. 31 U.S.C. §§ 3351(4), 3352.

programs susceptible to significant improper payments in fiscal year 2023.<sup>5</sup>

**Figure 2: Total Reported Executive Agency Improper Payment Estimates, Fiscal Years 2003–2024**



Source: GAO. | GAO-25-108125

The areas on the High-Risk List include programs that represented about 80 percent of the total government-wide reported improper payment estimate for fiscal year 2023. These include two of the fastest-growing programs—Medicare and Medicaid—as well as the unemployment insurance system and the Earned Income Tax Credit. While agencies and the Department of the Treasury are taking some steps to address this issue, much more needs to be done to control billions of dollars in overpayments and prevent fraud. For example, Centers for Medicare & Medicaid Services should improve the timeliness of audits to identify and recover improper payments to Medicare Advantage organizations. Implementation of our recommendations by agencies and the Congress would help achieve better program integrity.

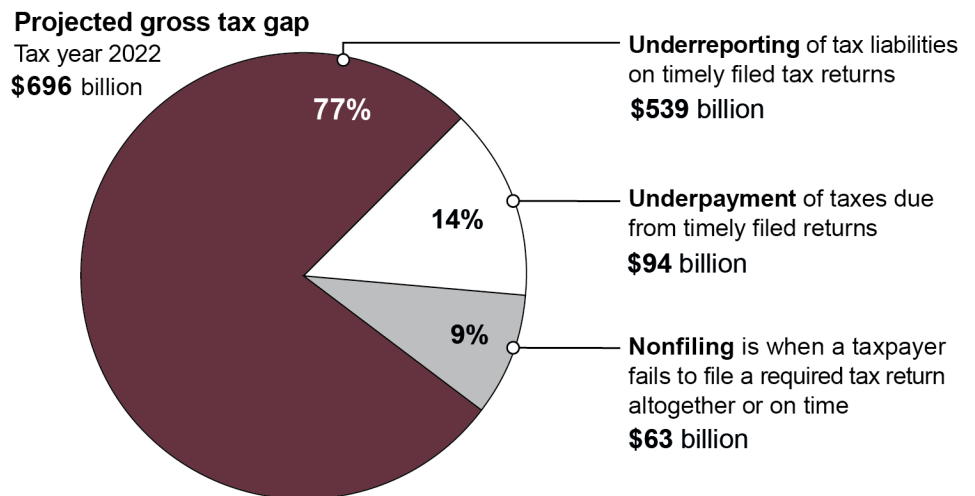
<sup>5</sup>GAO, *Improper Payments: Key Concepts and Information on Programs with High Rates or Lacking Estimates*, [GAO-24-107482](#) (Washington, D.C.: June 27, 2024).



## Closing Large Gaps in Revenue Owed to the Government

In 2024, the Internal Revenue Service (IRS) projected that the gross tax gap—the difference between taxes owed and taxes paid on time—was \$696 billion for tax year 2022 (see fig. 3). IRS estimated that it will collect an additional \$90 billion through late payments and enforcement actions, leaving an estimated \$606 billion net tax gap.

**Figure 3: IRS’s Projected Tax Gap, Tax Year 2022**



Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-25-108125

IRS is also continually addressing billions of dollars of attempted tax fraud through identity theft. Further, the Department of the Interior does not have reasonable assurance that it is collecting the entirety of the billions owed on oil and gas leases on federal lands. Actions by federal agencies and Congress on related GAO recommendations—such as those to expand IRS’s system for detecting tax fraud and improve the Office of Natural Resources Revenue’s compliance data efforts—can help significantly to close these gaps and improve the government’s fiscal position.



### **Better Controlling Cost Growth and Schedule Delays in High Dollar Value Procurements**

The government has great difficulty in controlling the costs of high dollar value acquisitions in its more than \$750 billion procurement portfolio. This includes procurements critical to national defense, nuclear weapon systems modernization and clean up, space programs, and health care to veterans. Many major acquisitions by agencies such as the Departments of Defense (DOD), Energy, and Veteran Affairs (VA), and the National Aeronautics and Space Administration (NASA) have experienced cost growth, schedule delays, or both. Implementation of our recommendations, such as more consistently applying leading practices, could yield billions in savings and provide faster delivery of innovative capability.

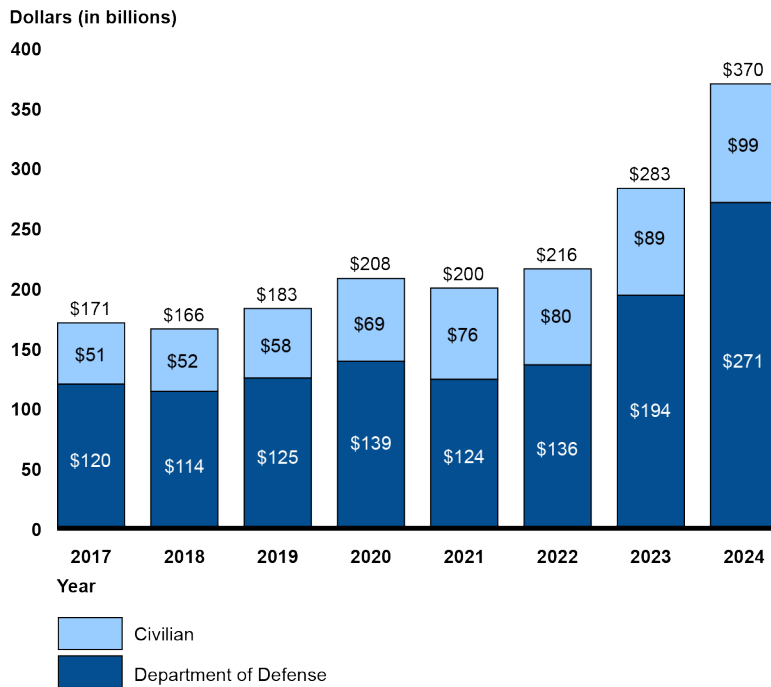


### **Rightsizing the Government's Property Holdings Could Generate Substantial Savings**

The federal government is one of the nation's largest property holders. Annual maintenance and operating costs for its 277,000 buildings exceeded \$10.3 billion in fiscal year 2023. Managing real property was designated high risk in 2003 because of the large amounts of underused property and the great difficulty in disposing of unneeded holdings and ensuring the safety of workers and visitors. Costliness and underuse of government property holdings have been exacerbated by the recent use of telework and growing amounts of deferred maintenance, which rose from \$170 billion in 2017 to \$370 billion in 2024 (see fig. 4).



**Figure 4: Federal Civilian Agencies' and U.S. Department of Defense Reported Estimates of Deferred Maintenance and Repairs, Fiscal Years 2017–2024**



Source: GAO analysis of information from the U.S. Departments of the Treasury and Defense. | GAO-25-108125

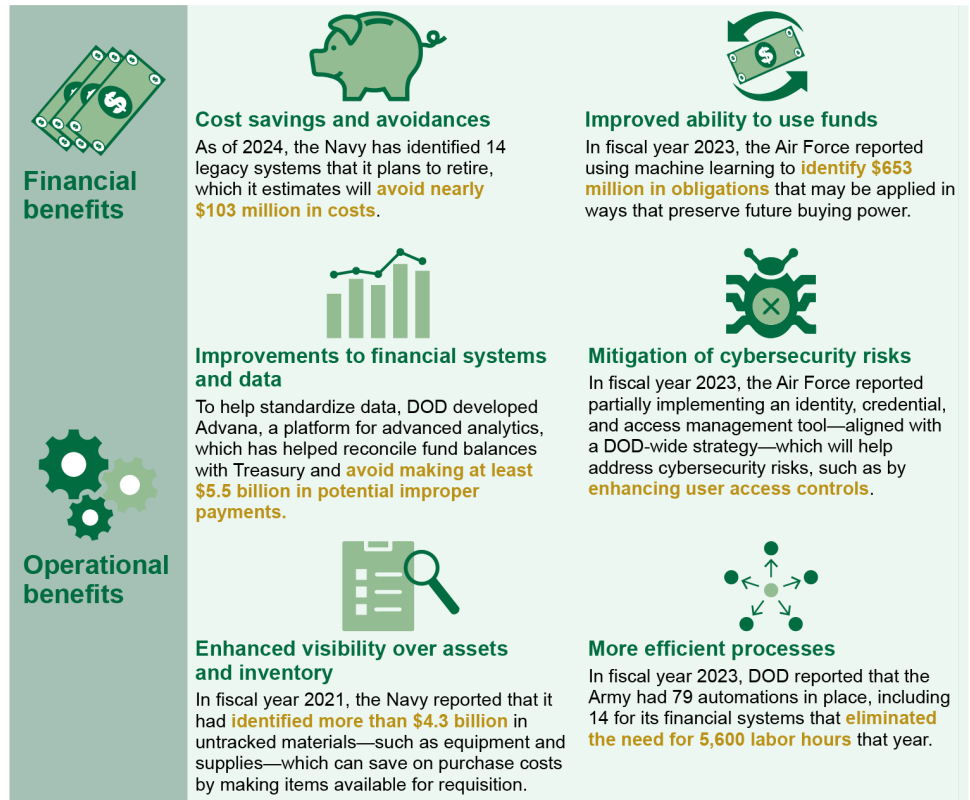
We recommended more appropriate utilization benchmarks be established to guide better and more timely property management. Also, lessons need to be applied from recent failed attempts to expedite disposals to establish a more viable process. Efforts are also needed to better manage and maintain property.



**Achieving Greater Financial Management Discipline at DOD**

DOD is the only major federal agency to have never achieved an unmodified “clean” opinion on its financial statements. The department is committed to the goal of achieving a clean opinion on its statements and has made important progress in reaping several financial and operational benefits (see fig. 5).

**Figure 5: Examples of Financial and Operational Benefits of DOD Financial Statement Audits**



Source: GAO analysis of Department of Defense (DOD) information. | GAO-25-108125

A clean opinion was recently obtained by the Marine Corps, in addition to several smaller components. DOD needs to redouble its efforts to revamp financial management systems, more promptly fix problems identified by its auditors, and focus more on fraud risk management to attain proper accountability and potential savings, as we have recommended.

### **Harnessing Modern Information Technology to Improve Services and Programs**

The federal government spends over \$100 billion annually on IT, with the vast majority spent on operations and maintenance of existing systems rather than new technology. Currently, the government, in many cases, is carrying out critical missions with decades-old legacy technology that also carries tremendous security vulnerabilities. Many attempts to implement

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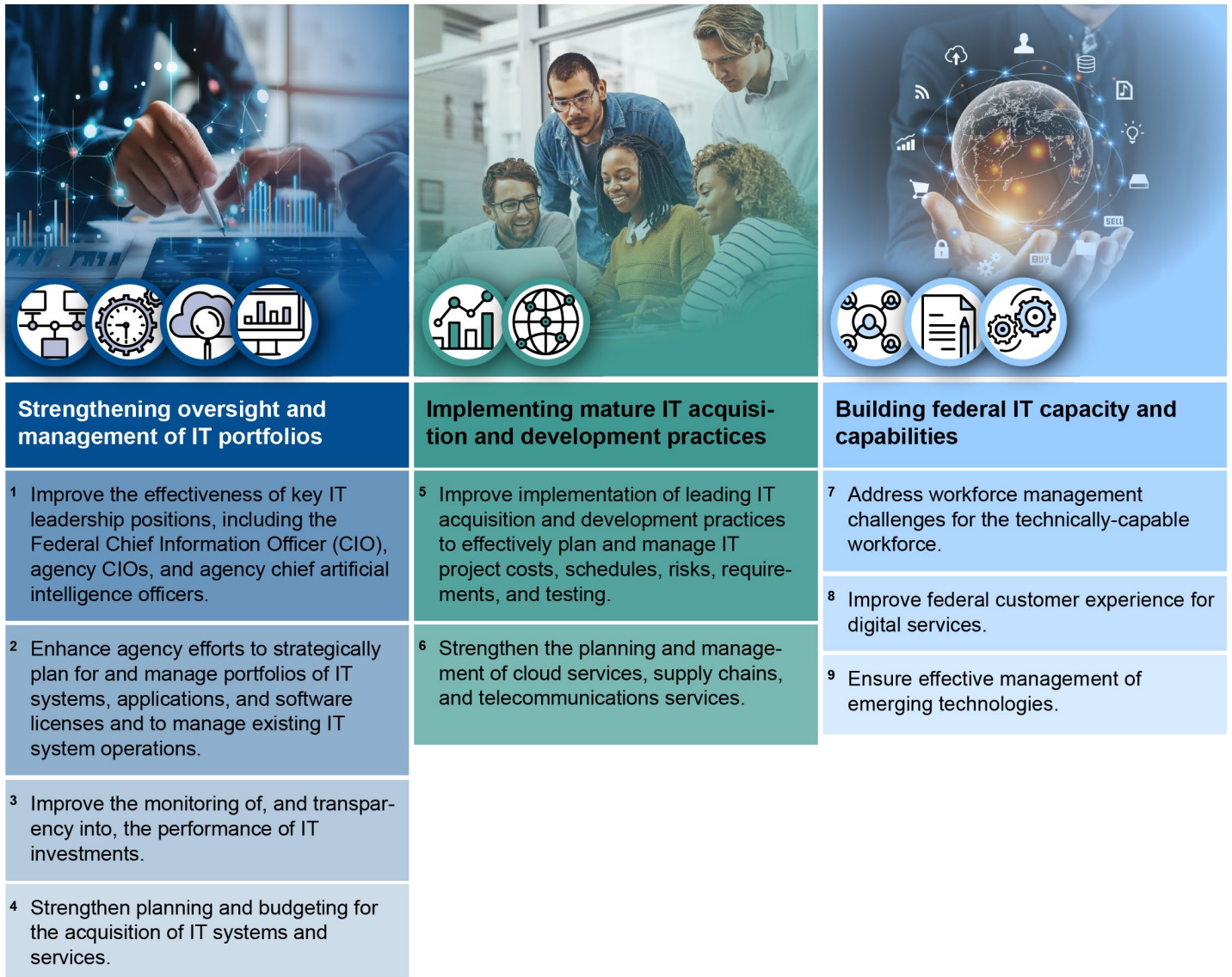
new systems have too often run far over budget, experienced significant delays, and delivered far fewer improvements than promised. Recent challenges at the Federal Aviation Administration (FAA), Department of Education, and VA vividly illustrate this situation.

- FAA has been experiencing increasing challenges with aging air traffic control systems in recent years and has been slow to modernize the most critical and at-risk systems. A 2023 operational risk assessment determined that, of FAA's 138 systems, 51 (37 percent) were unsustainable with significant shortages in spare parts, shortfalls in sustainment funding, little to no technology refresh funding, or significant shortfalls in capability. An additional 54 systems (39 percent) were potentially unsustainable.
- The Department of Education's Office of Federal Student Aid did not adequately plan for its deployment of the Free Application for Federal Student Aid (FAFSA) Processing System in 2023. The initial rollout of the new system was delayed several times and faced several critical technical issues and very poor customer service. This contributed to about 9 percent fewer high school seniors and other first-time applicants submitting a FAFSA, as of August 25, 2024.
- After three unsuccessful attempts between 2001 and 2018 to replace its health records system, VA initiated a fourth effort—the electronic health record (EHR) modernization program. In 2022, the Institute for Defense Analysis estimated that EHR modernization life cycle costs would total \$49.8 billion—\$32.7 billion for 13 years of implementation and \$17.1 billion for 15 years of sustainment. As of December 2024, VA deployed the EHR system to just six of its locations and plans to deploy it at four more locations in 2026. There are over 160 remaining locations for EHR implementation.

These are examples of poor performance that led us to designate Improving IT Acquisitions and Management as a government-wide high-risk area in 2015. There have been some improvements, including closing unneeded data centers, which saved billions of dollars. Congressional oversight by the House Committee on Oversight and Government Reform, Subcommittee on Government Operations has helped spur improvements and included exhortations to have Chief Information Officers (CIO) more involved.

Agencies need to urgently address nine critical actions associated with three major IT management challenges that we have identified (see fig. 6).

**Figure 6: Nine Critical Actions Federal Agencies Need to Take to Address Three Major IT Management Challenges**



Sources: GAO; ximich\_natali/stock.adobe.com (top left); BestCam/peopleimages.com/stock.adobe.com (center); suththirat/stock.adobe.com (top right); 32 pixels/stock.adobe.com (all icons). | GAO-25-108125

Of the 1,881 recommendations we made for this high-risk area since 2010, 463 remained open as of January 2025. Agency leaders need to give this area a higher priority and provide their CIOs necessary

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authorities and support if the government is ever to reap the benefits of modern technology.

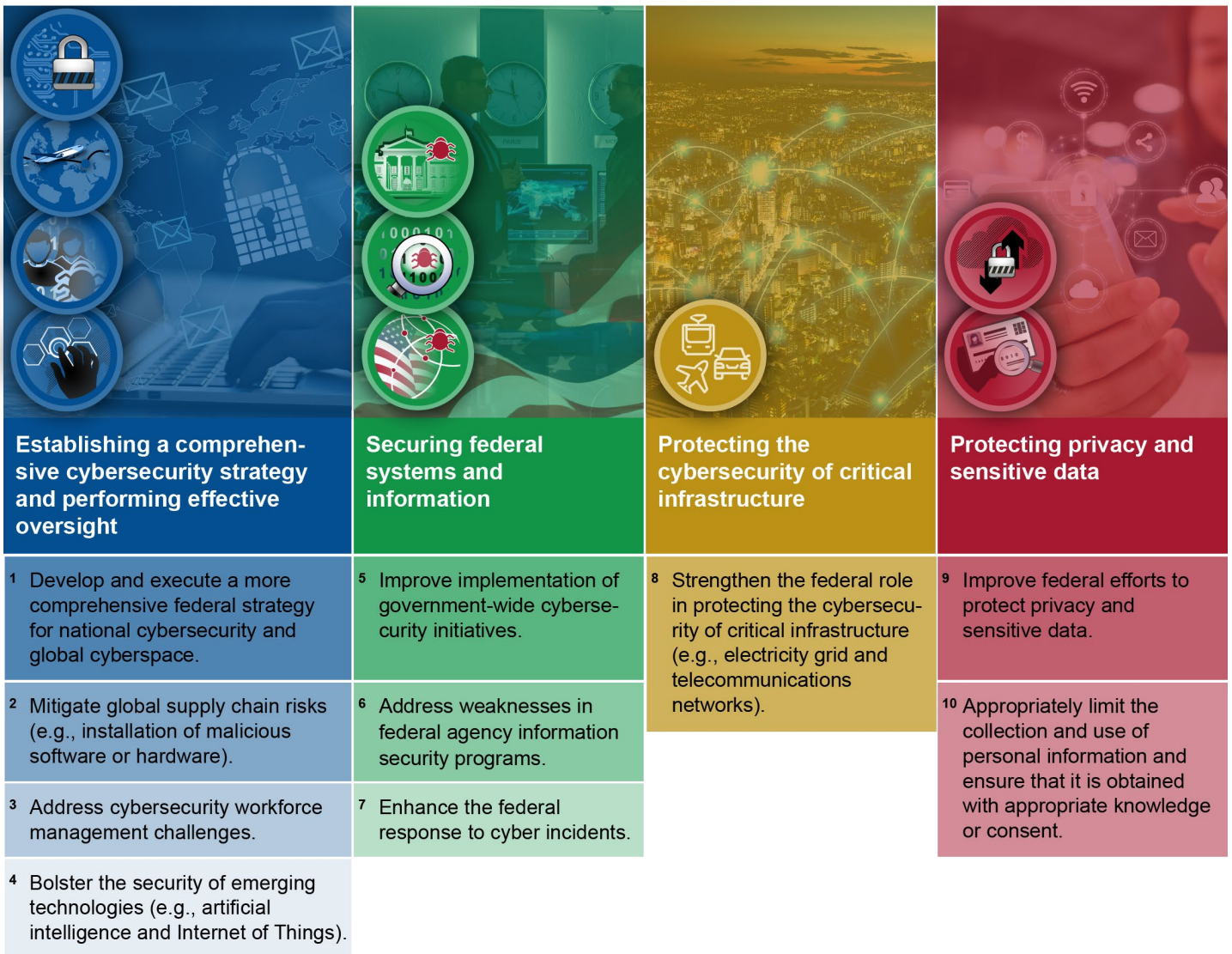
### **Expediting the Pace of Cybersecurity and Critical Infrastructure Protections**

While improvements have been made and efforts continue, the government is still not operating at a pace commensurate with the evolving grave cybersecurity threats to our nation's security, economy, and well-being. State and non-state actors are attacking our government and private sector systems thousands of times each day. In addition to national security and intellectual property, systems supporting daily life of the American people are at risk, including safe water, ample supply of energy, reliable and secure telecommunications, and our financial services.

Agencies need to urgently address 10 critical actions associated with four major cybersecurity challenges (see fig. 7).



**Figure 7: Ten Critical Actions Needed to Address Four Major Cybersecurity Challenges**



Sources: GAO (analysis and icons), Who is Danny/stock.adobe.com (blue image); Gorodenkoff/stock.adobe.com (green image); metamorworks/stock.adobe.com (yellow image); Monster Ztudio/stock.adobe.com (red image); motorama/stock.adobe.com (yellow icons); <https://www.whitehouse.gov> (logo). | GAO-25-108125

We have made 4,387 related recommendations since 2010. While 3,623 have been implemented or closed, 764 have not been fully implemented. Also, greater federal efforts are needed to better understand the status of private sector technological developments with cybersecurity

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implications—such as artificial intelligence—and to continue to enhance public and private sector coordination.



### **Seizing Opportunities to Better Protect Public Health and Reduce Risk**

Several high-risk areas focus on addressing critical weaknesses in public health efforts. Our recommendations focus on

- ensuring the Department of Health and Human Services significantly elevates its ability to provide leadership and coordination of public health emergencies;
- providing the Food and Drug Administration (FDA) with a much greater capacity to (1) inspect foreign drug manufacturers that produce many of the drugs consumed by Americans, and (2) take stronger actions to address persistent drug shortages, including cancer therapies;
- improving the timeliness and quality of care given to our veterans, including mental health and suicide prevention, especially in rural areas;
- ensuring better health care by the Indian Health Service to Tribes and their members;
- providing national leadership to prevent drug abuse and further reduce overdose deaths; and
- ensuring the Environmental Protection Agency provides more timely reviews of potentially toxic chemicals before they are introduced into commercial production and widespread public use.

A more comprehensive approach to food safety is also needed to address fragmentation among 15 different federal agencies and at least 30 federal laws. While the United States has one of the safest food supplies in the world, every year millions of people are sickened by foodborne illnesses, tens of thousands are hospitalized, and thousands die.

Further, the FDA has struggled to meet inspection targets for foreign and domestic food facilities because of limited capacity and workforce. For example, it only conducted an average of 917 foreign food safety inspections each year from fiscal years 2018 through 2023, about 5 percent of its target of 19,200 annual inspections for this period. A more proactive, coordinated approach that takes greater advantage of modern

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technology would be in the best interest of Americans and would lead to a more efficient government.

### **Other Concerning High-Risk Areas**



#### ***Modernizing Our Financial Regulatory Systems***

Actions are needed to strengthen oversight of financial institutions and address regulatory gaps. The March 2023 bank failures and rapid adoption of emerging technologies in the marketplace have highlighted continued challenges in the regulatory system since we initially designated this area as high risk in 2009 during the financial crisis. In particular, the Federal Reserve should improve procedures so that decisions to escalate supervisory concerns happen in a timely manner, and Congress should consider designating a federal regulator for certain crypto asset markets, as we recommended.



#### ***Resolving the Federal Role in Housing Finance***

There is an essential need for Congress to clarify the federal role for Fannie Mae and Freddie Mac, two private sector entities that provide underwriting for the U.S. mortgage market. They are still in federal conservatorship from the 2008 global financial crisis with no clear path forward. The other key federal players, Ginnie Mae and the Federal Housing Administration, have had their portfolios greatly expanded to nearly \$2.7 trillion and \$1.4 trillion, respectively. Consequently, the federal government is greatly exposed to a downturn in the housing market.





### **Addressing Long-Standing Issues with the Bureau of Prisons**

Prison buildings are deteriorating and in need of repair and maintenance while facilities are understaffed, putting both incarcerated people and staff at risk. Moreover, efforts to prevent recidivism have not been thoroughly evaluated, undermining a key goal to help incarcerated people transition into society once released. The Bureau of Prisons has made some progress, but much more needs to be done.



### **Fixing the United States Postal Service's (USPS) Outdated Business Model**

Congress acted to alleviate certain fiscal pressures and USPS is trying to reduce costs. However, it is still losing money (\$16 billion in fiscal years 2023 and 2024) and has extensive liabilities and debt (\$181 billion in fiscal year 2024). USPS estimates that the fund supporting postal retiree benefits will be depleted in fiscal year 2031. At that point, USPS would be required to pay its share of retiree health care premiums, which USPS projects to be about \$6 billion per year. There is a fundamental tension between the level of service Congress expects and what revenue USPS can reasonably be expected to generate. Congress needs to establish what services it wants USPS to provide and negotiate a balanced funding arrangement.



### **Addressing the Government's Human Capital Challenges**

Twenty areas are on the High-Risk List in part due to skills gaps or an inadequate number of staff. Moreover, the personnel security clearance system to ensure that people are adequately screened to handle sensitive information is not yet being managed in the best manner.

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## **Effective Interagency Collaboration Is Essential to Making Progress on High-Risk Areas**

High-risk areas are among the most technically complex and challenging issues for government to address. Achieving meaningful progress on high-risk areas requires coordinated efforts across federal agencies, often with other governments (for example, at state and local levels), nongovernmental organizations, contractors, and the private sector.

Congress will increasingly need to provide oversight of integrated approaches to help its decision-making on the many issues requiring

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effective collaboration across federal agencies, levels of government, and sectors. Congress should consider requiring that interagency groups formed to address these challenges develop and implement a collaboration plan incorporating GAO's eight leading interagency collaboration practices.<sup>6</sup> This would help the groups increase their efficiency and effectiveness and achieve intended outcomes.

Our high-risk program continues to be a top priority at GAO. We will maintain our emphasis on identifying high-risk issues across government and on providing recommendations and sustained attention to help address them. We will also continue working collaboratively with Congress, agency leaders, and the Office of Management and Budget to address these issues.

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Thank you, Chairman Comer, Ranking Member Connolly, and Members of the Committee. This concludes my testimony. I would be pleased to answer any questions.

For further information on this testimony, please contact Michelle Sager at (202) 512-6806 or [SagerM@gao.gov](mailto:SagerM@gao.gov). Contact points for the individual high-risk areas are listed in the report and on our high-risk website. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement.<sup>7</sup>

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<sup>6</sup>GAO's eight leading interagency collaboration practices are: (1) define common outcomes; (2) ensure accountability; (3) bridge organizational cultures; (4) identify and sustain leadership; (5) clarify roles and responsibilities; (6) include relevant participants; (7) leverage resources and information; and (8) develop and update written guidance and agreements. See GAO, *Government Performance Management: Leading Practices to Enhance Interagency Collaboration and Address Crosscutting Challenges*, [GAO-23-105520](https://www.gao.gov/products/GAO-23-105520) (Washington, D.C.: May 24, 2023).

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