

EXHIBIT 87



UNITED STATES GOVERNMENT
ACCOUNTABILITY OFFICE

Report to Congressional Addressees

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

ANNUAL
REPORT

The background of the lower half of the page is a collage of American symbols: the stars and stripes of the US flag, a close-up of US coins (including a half-dollar and quarters), and a green US dollar bill. A blue network of dots and lines is overlaid on the entire collage.

May 2022

GAO Highlights

Highlights of [GAO-22-105301](#), a report to congressional addressees

Why GAO Did This Study

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

This report discusses new opportunities for achieving billions of dollars in financial savings and improving the efficiency and effectiveness of a wide range of federal programs. It also evaluates progress in addressing actions identified in GAO's previous 11 annual reports.

In addition, the report provides examples of open actions where further steps by Congress and executive branch agencies could yield significant financial and non-financial benefits.

May 2022

2022 ANNUAL REPORT

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

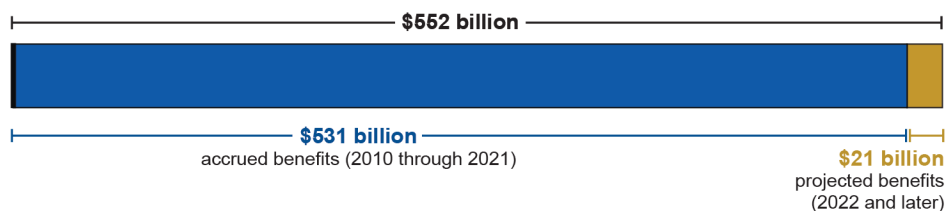
What GAO Found

GAO identified 94 new actions in 21 new and nine existing areas for Congress or executive branch agencies to improve the efficiency and effectiveness of government. For example:

- The Department of Energy could pursue less expensive disposal options of nuclear and hazardous waste, such as immobilizing waste in grout, which could help save **tens of billions of dollars**.
- Contracting leaders at federal agencies should use metrics measuring cost reduction or avoidance to improve the performance of their procurement organizations and potentially save **billions of dollars annually**.
- Congress should consider directing the Department of Health and Human Services to implement additional payment reductions for Skilled Nursing Facilities with high rates of potentially preventable hospital readmissions and emergency room visits, potentially saving **hundreds of millions of dollars** in Medicare costs.
- The Internal Revenue Service could improve taxpayer service and better manage refund interest payments, potentially saving **\$20 million or more annually**, by establishing a mechanism to identify, monitor, and mitigate issues contributing to refund interest payments.
- The Social Security Administration could potentially save **millions of dollars** by identifying and addressing the causes for overpayments to disability beneficiaries in its Ticket to Work program.
- The Department of Defense could improve various administrative services, such as by better managing fragmentation in its food program and strengthening ongoing initiatives to reduce improper defense travel payments, potentially saving **millions of dollars** in those programs.

Congress and executive branch agencies have made significant progress in addressing many of the 1,299 actions that GAO identified from 2011 to 2022 to reduce costs, increase revenues, and improve agencies' operating effectiveness, although work remains to fully address them. As shown in the figure below, these efforts have resulted in approximately \$552 billion in financial benefits, an increase of \$35 billion from GAO's last duplication report. These are rough estimates based on a variety of sources that considered different time periods and used different data sources, assumptions, and methodologies.

Total Reported Financial Benefits of \$552 Billion, as of March 2022



View [GAO-22-105301](#). For more information, contact Jessica Lucas-Judy at (202) 512-6806 or lucasjudyj@gao.gov or Michelle Sager at (202) 512-6806 or sagerm@gao.gov.

Source: GAO. | GAO-22-105301

To achieve these benefits, as of March 2022, Congress and executive branch agencies have fully addressed 724 (about 56 percent) of the 1,299 actions GAO identified from 2011 to 2022 and partially addressed 240 (about 18 percent). Examples of actions taken that led to significant financial benefits include:

- The Department of Health and Human Services changed processes to curtail some problematic methods of determining budget neutrality and restricted the amount of unspent funds states can accrue and carry forward to expand Medicaid demonstrations, which resulted in more than **\$140 billion** in federal savings.
- In support of the Office of Management and Budget's Data Center Optimization Initiative, 22 federal agencies have been consolidating their data centers to improve government efficiency with related cost savings of approximately **\$5.7 billion**.

Further steps are needed to fully address the actions GAO identified from 2011 to 2022. While GAO is no longer tracking 106 actions due to changing circumstances, GAO estimates that fully addressing the remaining 469 open actions could result in savings of tens of billions of dollars and improved government services, among other benefits. For example:

Examples of Areas with Open Actions with Potential Financial and Non-Financial Benefits		
Area name and description (Year-number links to Action Tracker)	Mission	Potential benefits (Source when financial)
Medicare Payments by Place of Service (2016-30): Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program.	Health	Billions of dollars annually (MedPAC and Bipartisan Policy Center)
Category Management (2021-06): The Office of Management and Budget (OMB) should further its Category Management initiative to improve how agencies buy common goods and services by taking such actions as addressing agencies' data management challenges and establishing additional performance metrics to help the federal government achieve cost savings, as well as potentially eliminate duplicative contracts.	General Government	Billions of dollars over the next 5 years (OMB and GAO)
Disability and Unemployment Benefits (2014-08): 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.	Income Security	\$2.2 billion over 10 years (OMB)
Navy Shipbuilding (2017-18): The U.S. Navy could achieve cost savings by improving its acquisition practices and ensuring that ships can be efficiently sustained.	Defense	Billions of dollars (GAO)
SBA's Microloan Program (2020-03): The Small Business Administration's Microloan Program should enhance its collaboration with other federal agencies that engage in microlending activities to better manage fragmentation.	Economic Development	Improved coordination and collaboration in microlending activities
Consumer Product Safety Oversight (2015-04): 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.	General Government	Increased efficiency and effectiveness of consumer product oversight
Federal Research (2019-15): Federal agencies could improve their research efforts to maintain U.S. competitiveness in quantum computing and synthetic biology by implementing leading practices for collaboration to better manage fragmentation.	Science and the Environment	Maintain U.S. competitiveness in the global economy

Source: GAO. | GAO-22-105301

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

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U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.
Washington, DC 20548

May 11, 2022

Congressional Addressees

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

Since 2011, we have introduced more than 400 areas and 1,299 actions for Congress or executive branch agencies to reduce, eliminate, or better manage fragmentation, overlap, or duplication; achieve cost savings; or enhance revenues.² Congress and executive branch agencies have partially or fully addressed 964 (about 74 percent) of the actions we identified from 2011 to 2022. Actions from Congress and executive branch agencies to address many of these actions had resulted in about \$552 billion in financial benefits, including \$531 billion that accrued through 2021 and \$21 billion that are projected to accrue in future years. We also estimate tens of billions more dollars could be saved by fully implementing all of our remaining open actions.³

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

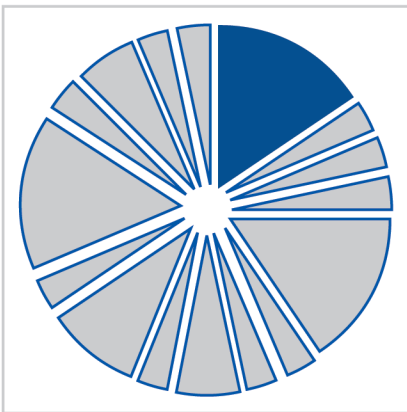
²This count includes the areas and actions introduced in this report as well as the 394 areas and 1,200 actions identified in prior years. See GAO's Duplication and Cost Savings webpage for links to the 2011 to 2021 annual reports: <http://www.gao.gov/duplication-cost-savings>.

³In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded down to the nearest \$1 billion. Estimated potential benefits are subject to increased uncertainty, depending on whether, how, and when they are addressed, and are presented using a notional statement of magnitude.

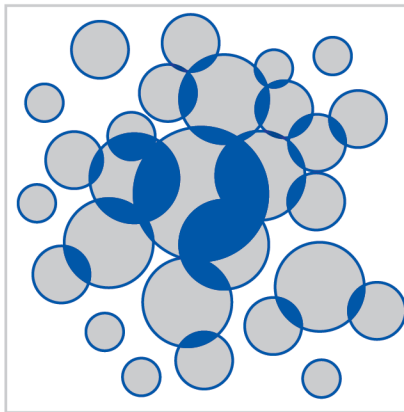
Figure 1 defines the terms we use in this work.

Figure 1: Definitions of Fragmentation, Overlap, and Duplication

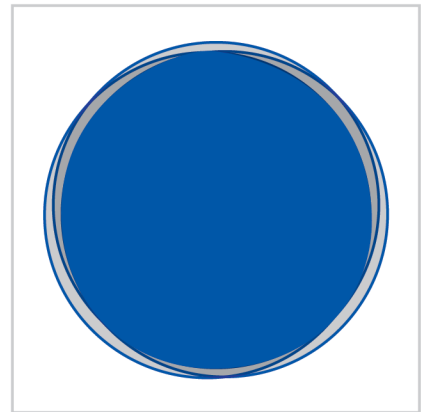
Fragmentation refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and opportunities exist to improve service delivery.



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



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



Source: GAO. | GAO-22-105301

**GAO's online Action Tracker**

GAO's [Action Tracker](#), a publicly accessible website, allows Congress, executive branch agencies, and the public to track the federal government's progress in addressing the issues we have identified. GAO's [Action Tracker](#) includes a [downloadable spreadsheet](#) containing all actions.

Areas and actions in the spreadsheet can be sorted and filtered by the year identified, mission, area name, implementation status, and implementing entities (Congress or executive branch agencies). The spreadsheet additionally notes which actions are also GAO priority recommendations—those recommendations GAO believes warrant priority attention from the heads of departments or agencies.

Source: GAO. | GAO-22-105301

This report identifies 21 new areas where a broad range of federal agencies could achieve greater efficiency or effectiveness. For each area, we suggest actions that Congress or executive branch agencies could take to reduce, eliminate, or better manage fragmentation, overlap, or duplication, or achieve other financial benefits.

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

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

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

This report presents 60 new actions for Congress or executive branch agencies across 21 new areas.⁴ Of these 21 new areas, 16 concern fragmentation, overlap, or duplication in government missions and functions (see table 1). Appendix II provides more detailed information about the 16 new areas.

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

Mission	New area	Page
Defense	1. DOD's Congressional Reporting Process: The Department of Defense's Office of the Assistant Secretary of Defense for Legislative Affairs should consult with internal stakeholders and identify opportunities to better manage duplication and fragmentation in its congressional reporting process.	32
	2. DOD Food Program Costs: The Department of Defense should assess the effectiveness and efficiency of its food program, as well as identify and define specific categories of costs for use in developing common measures to better manage fragmentation in its food program and potentially save millions of dollars annually .	34
	3. DOD Nuclear Enterprise Oversight: The Department of Defense should clearly identify roles and responsibilities, among other steps, to improve coordination and better manage fragmentation among its new nuclear oversight organization and other nuclear oversight groups and stakeholders.	36
Energy	4. DOI's Oil and Gas Data Systems: The Department of the Interior could better manage fragmentation and potential duplication by implementing a plan to address challenges with the key data systems it uses to manage oil and gas development, resulting in improved oversight and saved staff time.	38
General Government	5. Drug Control Grant Tracking: The Office of National Drug Control Policy should document its process for identifying duplication, overlap, and fragmentation among drug control grants to better manage fragmented grant efforts, retain organizational knowledge, and demonstrate its internal control system's effectiveness.	40
	6. Trade-Based Money Laundering: The Departments of the Treasury and Homeland Security could better manage fragmentation among their departments and other agencies with trade enforcement responsibilities and better detect illicit financial and trade activity by taking actions to enhance information sharing.	42

⁴In addition to the 60 new actions, 34 actions were also added to nine existing areas (see table 3), which are not a part of the 21 new areas. This brings the total to 94 new open actions. We also added five actions in five new areas that agencies addressed before this report was issued. In four of these areas, all actions were addressed before this report was issued and are, therefore, not included in tables 1 and 2. More information on the 99 actions mentioned here is available in the [Action Tracker](#) and in appendix I.

Mission	New area	Page
Health	7. Diet-Related Chronic Health Conditions: Congress should consider identifying and directing a federal entity to lead a federal strategy for reducing diet-related chronic health conditions, which could help manage fragmentation and overlap across 200 federal programs and activities.	44
	8. Medicaid Behavioral Health Demonstration: The Centers for Medicare & Medicaid Services should issue clear and consistent guidance to states participating in the certified community behavioral health clinics demonstration to help avoid potential duplication between demonstration payments and other Medicaid payments.	46
Homeland Security/Law Enforcement	9. Alternative Technologies for Radioactive Materials: Congress could help better manage fragmentation between the relevant agencies and mitigate potential fiscal exposure to the federal government from accidental or intentional incidents by directing the establishment of a national strategy for replacing technologies that use high-risk radioactive materials with alternatives.	48
	10. Biodefense Preparedness and Response: Federal and non-federal entities have opportunities to better prepare for and respond to significant biological incidents, including to better manage fragmented federal efforts.	50
	11. Law Enforcement's Use of Force: The Department of Justice should analyze use of force data collection efforts to identify the extent of potential overlap, validate these findings using relevant information, and identify options to better manage any existing overlap.	52
Information Technology	12. Digital Service Guidance: The Office of Management and Budget and General Services Administration could better manage fragmentation and reduce the risk of overlapping and duplicating efforts in developing information technology guidance for federal agencies by improving coordination between their U.S. Digital Service and 18F programs.	54
	13. Farm Production and Conservation IT Duplication and Overlap: By developing a strategic plan with performance goals and measures, the U.S. Department of Agriculture's Farm Production and Conservation mission area could maximize efficiencies and reduce IT duplication and overlap.	56
Science and the Environment	14. Emergency Watershed Protection: The U.S. Department of Agriculture should clarify and document roles and responsibilities for Emergency Watershed Protection projects on National Forest System lands to help address fragmentation and ensure sponsors design the most effective projects.	58
	15. High-Performance Computing: The Office of Science and Technology Policy could better manage fragmentation in federal efforts to advance high-performance computing by fully incorporating desirable characteristics of a national strategy.	60
	16. Nuclear Waste Cleanup Research and Development Efforts: By following leading practices for collaboration, the Department of Energy could better manage fragmentation and reduce potential duplication and overlap in its research and development to address its nuclear waste cleanup mission.	62

Source: GAO. | GAO-22-105301

We also present five new areas where Congress or executive branch agencies could take action to reduce the cost of government operations or enhance revenue collections for the U.S. Department of the Treasury (see table 2). Appendix III provides more detailed information about these five areas.

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

Mission	New area	Page
Defense	17. F-35 Lightning II Sustainment: The Department of Defense could reduce F-35 sustainment costs by hundreds of millions, or even billions, of dollars over several years by developing a strategic approach to ensure that the services can afford to operate and support the F-35.	65
General Government	18. Federal Contracting Metrics: Contracting leaders at federal agencies should use metrics measuring cost reduction or avoidance to improve the performance of their procurement organizations and potentially save billions of dollars annually .	67
Health	19. Staffing and Critical Incidents in Medicare Skilled Nursing Facilities: Congress should consider directing the Department of Health and Human Services to implement additional payment reductions for Skilled Nursing Facilities with high rates of potentially preventable hospital readmissions and emergency room visits, potentially saving hundreds of millions of dollars to Medicare.	69
Homeland Security/Law Enforcement	20. BOP Emergency Preparedness and Response: The Bureau of Prisons should take steps to establish and incorporate cost-effective and feasible analytic features into its data systems and use these features to regularly conduct an analysis of its maintenance and repair project trends, which could save hundreds of thousands of dollars .	71
Social Services	21. Social Security Disability Payments: The Social Security Administration could potentially save millions of dollars by identifying and addressing the causes for overpayments to Ticket to Work participants.	73

Source: GAO. | GAO-22-105301

In addition to the 21 new areas, we identified 34 new actions related to nine existing areas presented in our 2011 to 2021 annual reports (see table 3). Appendix IV provides more detailed information about these new actions.

Table 3: New Actions Added to Existing Areas in 2022

Mission	Existing area with new action(s) (area name links to Action Tracker)	Year introduced (year links to report)	Page
Defense	Department of Defense Commissaries and Exchanges:^a In February 2022, GAO identified one new action to help the Department of Defense better manage fragmentation among its commissaries and exchanges by establishing an overarching policy and more consistent processes to provide reasonable assurance that its resale goods are not produced by forced labor.	2017	76
	Defense Travel: In June 2021, GAO identified one new action to help the Department of Defense strengthen its ongoing initiatives to reduce improper travel payments, potentially saving millions of dollars over 5 years.	2020	77

Mission	Existing area with new action(s) (area name links to Action Tracker)	Year introduced (year links to report)	Page
Economic Development	Economic Development Programs: In July 2021, GAO identified five new actions to help the Departments of Commerce, Housing and Urban Development, and Agriculture incorporate further collaboration to help grantees and local communities better manage fragmented efforts related to federal economic development.	2011	78
Energy	DOE's Treatment of Hanford's Low-Activity Waste:^b In December 2021, GAO identified three new actions to help save tens of billions of dollars by allowing the Department of Energy to pursue less expensive disposal options. Oil and Gas Resources: In November 2021, GAO identified two new actions to help the Bureau of Land Management improve its oil and gas leasing process, which could potentially result in millions of dollars in additional revenues over the next decade.	2018 2011	79 80
General Government	Department of Veterans Affairs Medical Facility Construction: In October 2021, GAO identified two new actions to help the Department of Veterans Affairs avoid schedule delays and better manage medical facility construction projects by improving communication between offices. IRS Taxpayer Service: In April 2022, GAO identified three new actions to help IRS improve taxpayer service and better manage refund interest payments, potentially saving \$20 million or more annually. Spectrum Management: In June 2021, GAO identified eight new actions to enhance coordination between the two agencies that manage radio-frequency spectrum—a scarce natural resource—to better manage fragmentation.	2017 2021 2012	81 82 83
Social Services	Homelessness Programs: In September 2021, GAO identified nine new actions for federal agencies to coordinate youth homelessness information and programs in order to manage fragmented services to better support communities.	2011	84

Source: GAO. | GAO-22-105301

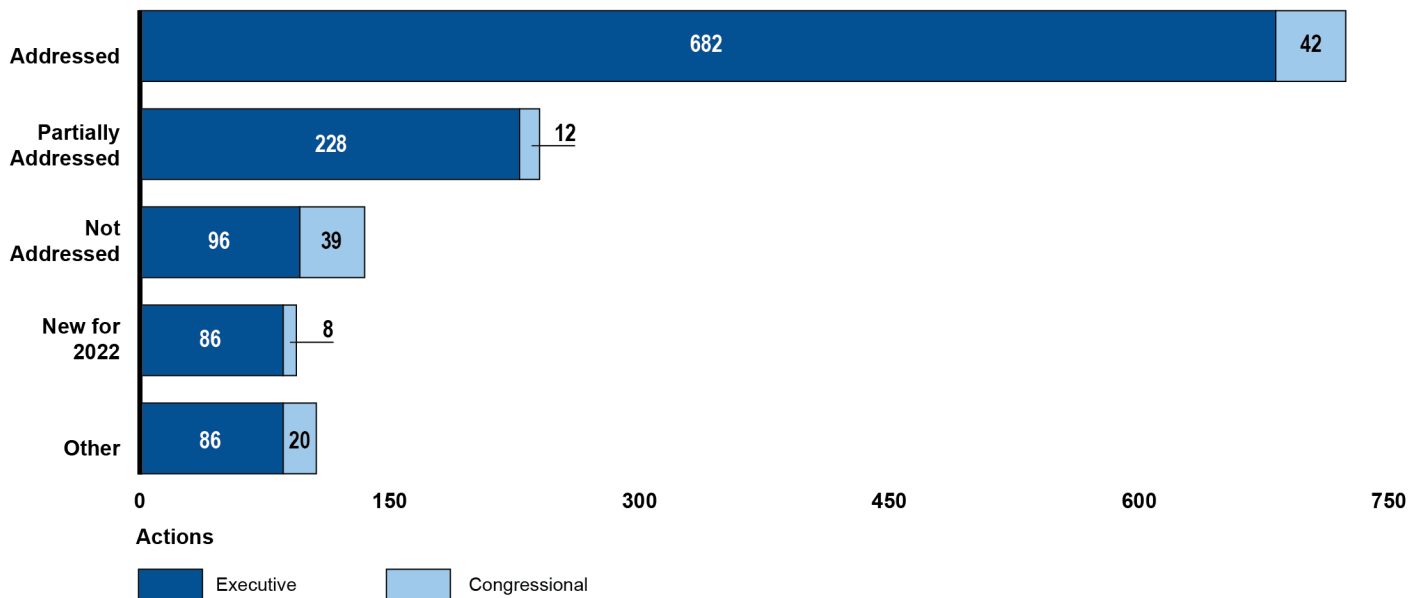
^aThe area name Department of Defense Commissaries and Exchanges was formerly named Department of Defense Commissaries. The area name is being changed to fully reflect the one new action that is being added in 2022.

^bOne of the new actions being added to this area replaces one of the existing actions. The current potential financial benefits from these actions remain consistent with prior reporting.

Congress and Executive Branch Agencies Continue to Address Actions Identified over the Last 12 Years across the Federal Government, Resulting in Significant Benefits

Congress and executive branch agencies have made consistent progress in addressing many of the actions we have identified since 2011, as shown in figure 2 and table 4. As of March 2022, Congress and executive branch agencies had fully or partially addressed 964 (about 74 percent) of the 1,299 actions; of these, they had fully addressed 724 and partially addressed 240 actions. See GAO's online [Action Tracker](#) for the status of all actions.

Figure 2: Status of 2011 to 2022 Actions Directed to Congress and the Executive Branch, as of March 2022



Source: GAO. | GAO-22-105301

Notes: Other actions include actions categorized as "consolidated or other" and "closed-not addressed." Actions categorized as "consolidated or other" and "closed-not addressed" are no longer assessed. In most cases, "consolidated or other" actions were replaced or subsumed by new actions based on additional audit work or other relevant information. Actions are generally "closed-not addressed" when the action is no longer relevant due to changing circumstances.

Table 4: Status of 2011 to 2022 Actions Directed to Congress and the Executive Branch, as of March 2022

Status	Number of congressional actions (percentage) ^a	Number of executive branch actions (percentage) ^b	Total (percentage)
Addressed	42 (35%)	682 (58%)	724 (56%)
Partially addressed	12 (10%)	228 (19%)	240 (18%)
Not addressed	39 (32%)	96 (8%)	135 (10%)
New for 2022	8 (7%)	86 (7%)	94 (7%)
Other ^c	20 (17%)	86 (7%)	106 (8%)
Total	121 (100%)	1,178 (100%)	1,299 (100%)

Source: GAO. | GAO-22-105301

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

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

^bIn assessing actions suggested for the executive branch, GAO applied the following criteria: “addressed” means implementation of the action needed has been completed; “partially addressed” means the action needed is in development or started but not yet completed; and “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed.

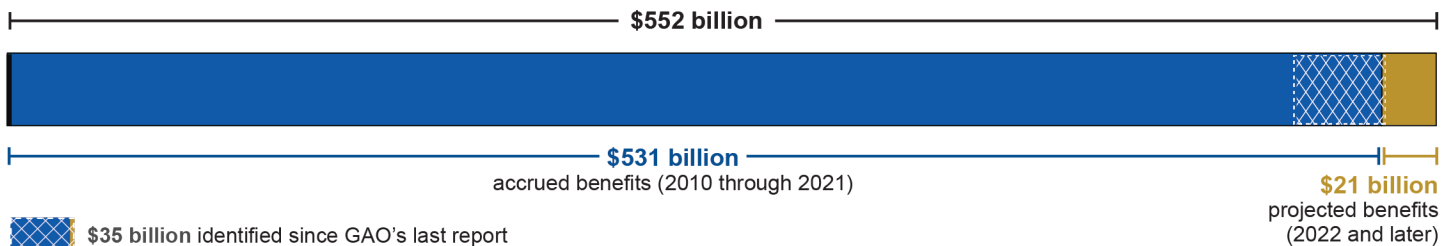
^cOf the 106 “other” actions, 51 are categorized as “consolidated or other” and 55 as “closed-not addressed.” GAO no longer assesses actions categorized as “closed-not addressed” or “consolidated or other.” In most cases, “consolidated or other” actions were replaced or subsumed by new actions based on additional audit work or other relevant information. An action is categorized as “closed-not addressed” when the action is no longer relevant due to changing circumstances.

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

As a result of steps Congress and executive branch agencies have taken to address our open actions, we have identified approximately \$552 billion in total financial benefits, including \$35 billion identified since our

September 2021 report.⁵ About \$531 billion of the total benefits accrued from 2010 through 2021, while approximately \$21 billion are projected to accrue in 2022 or later, as shown in figure 3.⁶

Figure 3: Total Reported Financial Benefits of \$552 Billion, as of March 2022



Source: GAO. | GAO-22-105301

Note: In calculating these totals, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits and have been rounded down to the nearest \$1 billion.

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

⁵GAO, *ADDRESSING FRAGMENTATION, OVERLAP, AND DUPLICATION: Progress in Enhancing Government Effectiveness and Achieving Hundreds of Billions of Dollars in Financial Benefits*, [GAO-21-104648](#) (Washington, D.C.: Sept. 28, 2021).

⁶In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded down to the nearest \$1 billion.

Figure 4: Summary of 12 Years of Benefits Achieved by Mission, as of March 2022



Source: GAO, Department of Defense, Helene C. Stikkel, Dynamic Graphics, USDA, ©Corbis, and PhotoDisc. | GAO-22-105301

Notes: Due to rounding, the total combined benefits do not add up to exactly \$552 billion. Other Mission Areas include Economic Development, Information Technology, Income Security, International Affairs, Science and the Environment, and Social Services. Additionally, combined benefits include benefits that have accrued through 2021 and benefits expected to accrue in 2022 or later. These totals rely on individual estimates from a variety of sources, which considered different time periods and utilized different data sources, assumptions, and methodologies, and represent a rough estimate of financial benefits that have been rounded down to the nearest \$1 billion.

The 106 actions that were closed-not addressed or consolidated are included in these totals.

Table 5 highlights examples of results achieved over the past 12 years.

Table 5: Examples of Fully Addressed or Partially Addressed Actions with Associated Cost Savings and Revenue Enhancements, as of March 2022

Area name (annual report year/area number links to Action Tracker)	Actions taken	Financial benefit
Weapon Systems Acquisition Programs (2011-38)	Congress passed the Weapon Systems Acquisition Reform Act of 2009, which implemented a number of GAO's recommendations for how the Department of Defense (DOD) develops and acquires weapon systems. GAO highlighted the need for additional action in this area in its 2011 report. In 2017 and 2019, GAO reported that DOD had followed more best practices for these acquisitions, which greatly reduced cost growth for weapons systems over time. ^a	Savings of approximately \$180.0 billion from 2011 through 2017, according to GAO analysis. DOD concurred with GAO's methodology.
Medicaid Demonstration Waivers (2014-21)	The Department of Health and Human Services changed processes to curtail some problematic methods of determining budget neutrality and restricted the amount of unspent funds states can accrue and carry forward to expand demonstrations. The department could further reduce federal spending by addressing other problematic methods.	Federal savings of approximately \$140.6 billion from 2016 through 2021, and tens of billions of additional savings could potentially accrue in 2022, according to agency and GAO estimates.
Higher Education Assistance (2013-16)	The Department of Education adjusted borrower incomes for inflation in its Direct Loan program reestimates for the fiscal year 2017 Agency Financial Report. GAO previously reported that this step resulted in a downward reestimate of income-driven repayment plan costs for loans issued through the 2016 cohort totaling \$17.5 billion. Education modified its estimation approach to produce separate cost estimates for each type of loan eligible for IDR plans, resulting in a downward reestimate of plan cost totaling \$6.7 billion for loans issued through the 2016 cohort and also estimated that Direct Loan subsidy costs for new loans issued from the fiscal year 2017 through 2020 cohorts were a net present value of \$15.4 billion lower than they would have been without this correction.	Savings of approximately \$43 billion through 2020, according to agency estimates.
Agencies' Use of Strategic Sourcing (2013-23)	The Department of Veterans Affairs evaluated strategic sourcing opportunities, set goals, tracked metrics, and ultimately procured a larger share of goods and services—including information technology (IT)—using contracts aligned with strategic sourcing principles.	The Department of Veterans Affairs realized cost avoidance of about \$10.8 billion from fiscal years 2013 through 2017, according to GAO estimates. Veterans Affairs concurred with GAO's methodology. Billions more of savings are possible across the federal government, according to OMB estimates based on 2017 to 2020 data.

Area name (annual report year/area number links to Action Tracker)	Actions taken	Financial benefit
Virtual Currency Tax Information Reporting (2020-23)	Congress passed the Infrastructure Investment and Jobs Act, section 80603 of which requires third-party reporting on digital assets, such as virtual currency. This provision that takes effect beginning with the 2023 tax year increases third-party reporting and could improve tax compliance by providing IRS with better information about virtual currency transactions. ^b	\$10 billion or more could potentially accrue from 2024 to 2031, according to estimates from the Joint Committee on Taxation.
Children’s Disability Reviews (2015-21)	The Social Security Administration conducted additional continuing disability reviews in fiscal years 2013 through 2016 to ensure that only child Supplemental Security Income recipients who are eligible for benefits receive them, thereby preventing potentially costly overpayments.	Savings of approximately \$9.6 billion from fiscal year 2013 through fiscal year 2016, according to agency estimates. Billions in additional savings could potentially accrue, according to agency estimates.
Federal Payments for Hospital Uncompensated Care (2017-25)	The Centers for Medicare & Medicaid Services announced in a final rule that the agency would begin basing Medicare Uncompensated Care payments on hospital uncompensated care costs. ^c	Savings of about \$9.4 billion in fiscal years 2018 through 2022. The Centers for Medicare & Medicaid Services concurred with GAO’s estimates. Billions in potential savings could accrue by addressing an additional action in this area, according to GAO estimates.
Tax Policies and Enforcement (2015-17)	Congress amended the audit procedures applicable to certain large partnerships to require that they pay audit adjustments at the partnership level. ^d	Increased revenue of about \$9.3 billion from fiscal years 2019 to 2025, of which about \$3.3 billion has accrued and about \$6 billion is expected to accrue in fiscal year 2022 or later, according to the Joint Committee on Taxation. Billions in additional savings could potentially accrue by addressing other actions in this area, according to Joint Committee on Taxation estimates.
Federal Data Centers (2011-15)	Twenty-two federal agencies have been consolidating their data centers to improve government efficiency and supporting the Office of Management and Budget’s Data Center Optimization Initiative. For example, the Department of Defense has closed 46 data centers and also identified additional data center-related cost savings of \$178.5 million in fiscal year 2020 alone.	Savings of approximately \$5.7 billion from fiscal years 2011 to 2021, according to quarterly cost savings report from agencies. Tens of millions in additional savings could potentially accrue, according to estimates from federal agencies.

Source: GAO. | GAO-22-105301

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, CBO, and the Joint Committee on Taxation. Some estimates have been updated since GAO’s 2021 report to reflect more recent analysis.

^aPub. L. No. 111-23, 123 Stat. 1704 (2009).

^bPub. L. No. 117-58, § 80603, 135 Stat. 429, 1339 (2021).

^c82 Fed. Reg. 37990, 38000 (2017).

^dBipartisan Budget Act of 2015, Pub. L. No. 114-74, § 1101, 129 Stat. 584, 625–638 (2015).

Other Benefits Resulting from Actions Taken by Congress and Executive Branch Agencies

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

- **Arctic Maritime Infrastructure** (2021-05). Arctic sea ice has diminished, lengthening the navigation season and increasing opportunities for maritime shipping. However, the U.S. Arctic lacks maritime infrastructure, exacerbating risks inherent to shipping in the Arctic, such as vast distances and dangerous weather.

In 2020, we found that existing U.S. Arctic interagency groups do not reflect leading collaboration practices, such as sustained leadership, and the White House had not designated which entity is to lead U.S. Arctic maritime infrastructure efforts. We recommended that the appropriate entities within the Executive Office of the President, including the Office of Science and Technology Policy, should designate the interagency group responsible for leading and coordinating federal efforts to address maritime infrastructure in the U.S. Arctic.

In response, the Office of Science and Technology Policy has taken multiple actions, such as (1) reactivating the Arctic Executive Steering Committee to advance U.S. interests and coordinate federal actions in the Arctic; (2) developing a proposal for an interagency team to collaborate on research used for federal investment in the Arctic to reduce duplicative efforts; and (3) working with the Office of Management and Budget on a process to convene interested federal agencies to review current infrastructure needs in the U.S. Arctic recommended for federal spending. As a result of these actions, the Office of Science and Technology Policy has interagency leadership and coordination efforts in place to help leverage federal resources to address maritime infrastructure and achieve government-wide priorities in the complex and changing U.S. Arctic.

- **Chemical Terrorism** (2019-09). The Department of Homeland Security (DHS) manages several programs and activities designed to prevent and protect against domestic attacks using chemical agents.

In 2018, we found that DHS had not fully integrated and coordinated its chemical defense programs and activities, with several components having already conducted similar activities without DHS-

wide direction and coordination. We recommended that DHS develop a strategy and implementation plan to help guide, support, integrate, and coordinate its chemical defense programs and activities; leverage resources and capabilities; and provide a roadmap for addressing any identified gaps to help address fragmentation and coordination issues.

In response, DHS issued a Chemical Defense Strategy in December 2019 and an implementation plan in September 2021. These efforts included overarching goals to combat chemical threats and incidents along with identified roles and responsibilities to address these goals, which are essential to helping guide DHS's efforts to address fragmentation and coordination issues.

- **STEM Education Programs (2018-13).** Education programs in science, technology, engineering, and mathematics (STEM) fields are intended to enhance the nation's global competitiveness.

In 2018, we reported that the Committee on STEM Education, an interagency body responsible for implementing the federal STEM education strategic plan, reported it managed STEM education program overlap through coordination with agencies administering these programs. However, we found that the Committee had not fully met its responsibilities to assess the federal STEM education portfolio. Specifically, the Committee had not reviewed programs' performance assessments, as required by its authorizing charter. We recommended that the leadership of the Committee review performance assessments of federal STEM education programs and take appropriate steps to enhance effectiveness of the portfolio.

In response, the Committee issued a 5-year STEM education strategic plan to enhance the effectiveness of the STEM education portfolio, which required federal agencies that comprise the Committee to perform a systematic review of evidence from current programs. According to the Committee's December 2021 Annual Report, Committee agencies shared how they assessed the impact of their STEM education programs. The report specified the number of programs that had been evaluated, the number of evaluations underway, and links to recently issued performance reports for individual programs. By sharing recent performance reports, the Committee has taken steps to foster interagency learning, which could enhance the portfolio's effectiveness.

Action on Remaining Open Areas and New Areas Could Yield Significant Additional Benefits

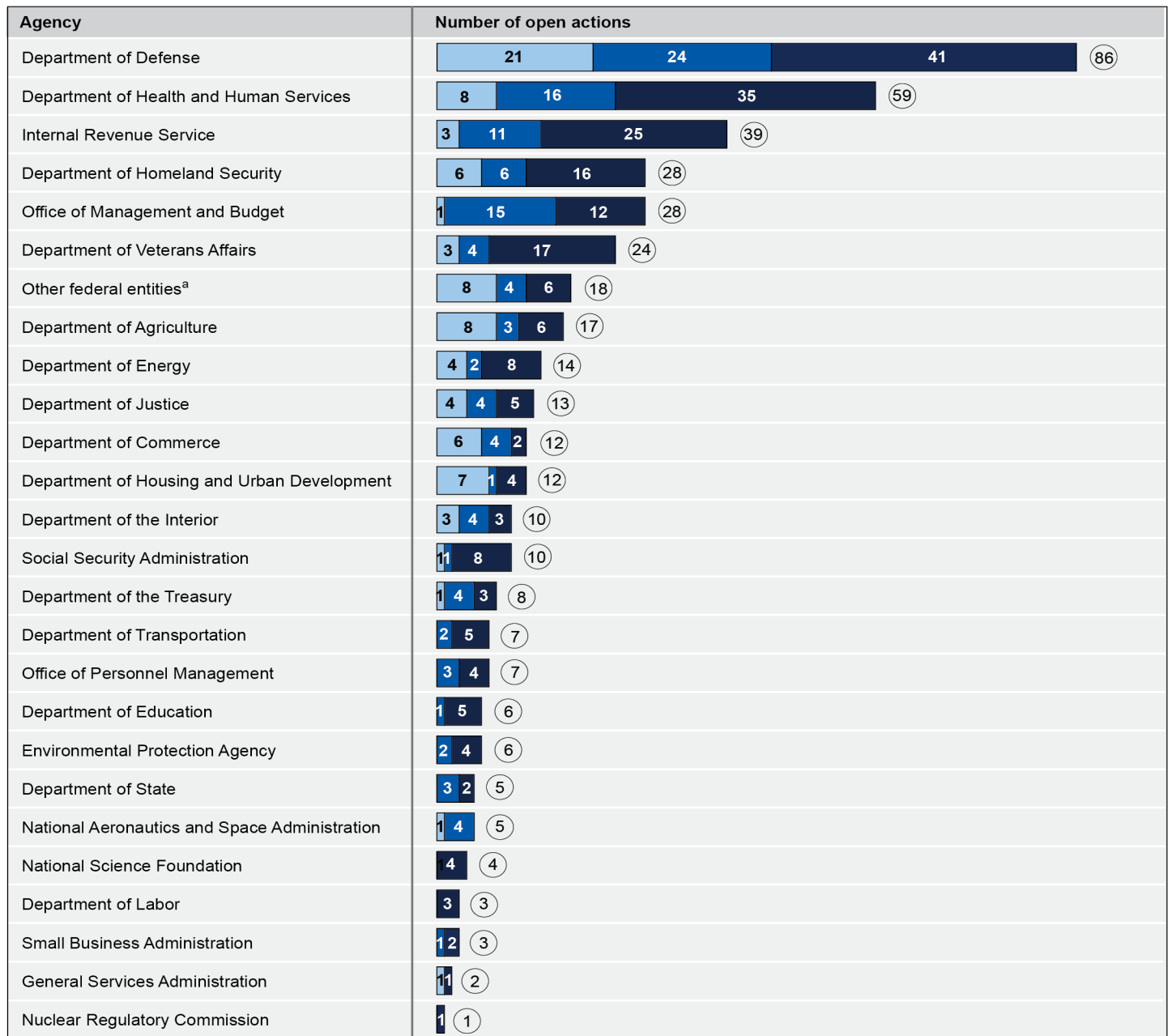
Congress and executive branch agencies have made progress in addressing many of the 1,299 total actions we have identified since 2011. However, further steps are needed to fully address the 469 actions that are partially addressed, not addressed, or new for 2022. We estimate that tens of billions of dollars in additional financial benefits could be realized should Congress and executive branch agencies fully address these actions, and other improvements can be achieved as well.⁷

Open Areas Directed to Congress and Executive Branch Agencies with Potential Financial Benefits

In our 2011 to 2022 annual reports, we directed 121 actions to Congress. Of the 121 actions, 59 (about 49 percent) remained open as of March 2022. Appendix V has a full list of all open congressional actions.

We also directed 1,178 actions to executive branch agencies. As shown in figure 5, these actions span the government and are directed to dozens of federal agencies. Of the 1,178 actions, 410 (about 35 percent) remained open as of March 2022. Six agencies—Department of Defense (DOD), Department of Health and Human Services (HHS), Internal Revenue Service (IRS), Department of Homeland Security (DHS), Office of Management and Budget, and Department of Veterans Affairs (VA)—each have at least 20 open actions.

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

Figure 5: Number of Partially Addressed and Not Addressed Actions Since 2011 by Agency, as of March 2022

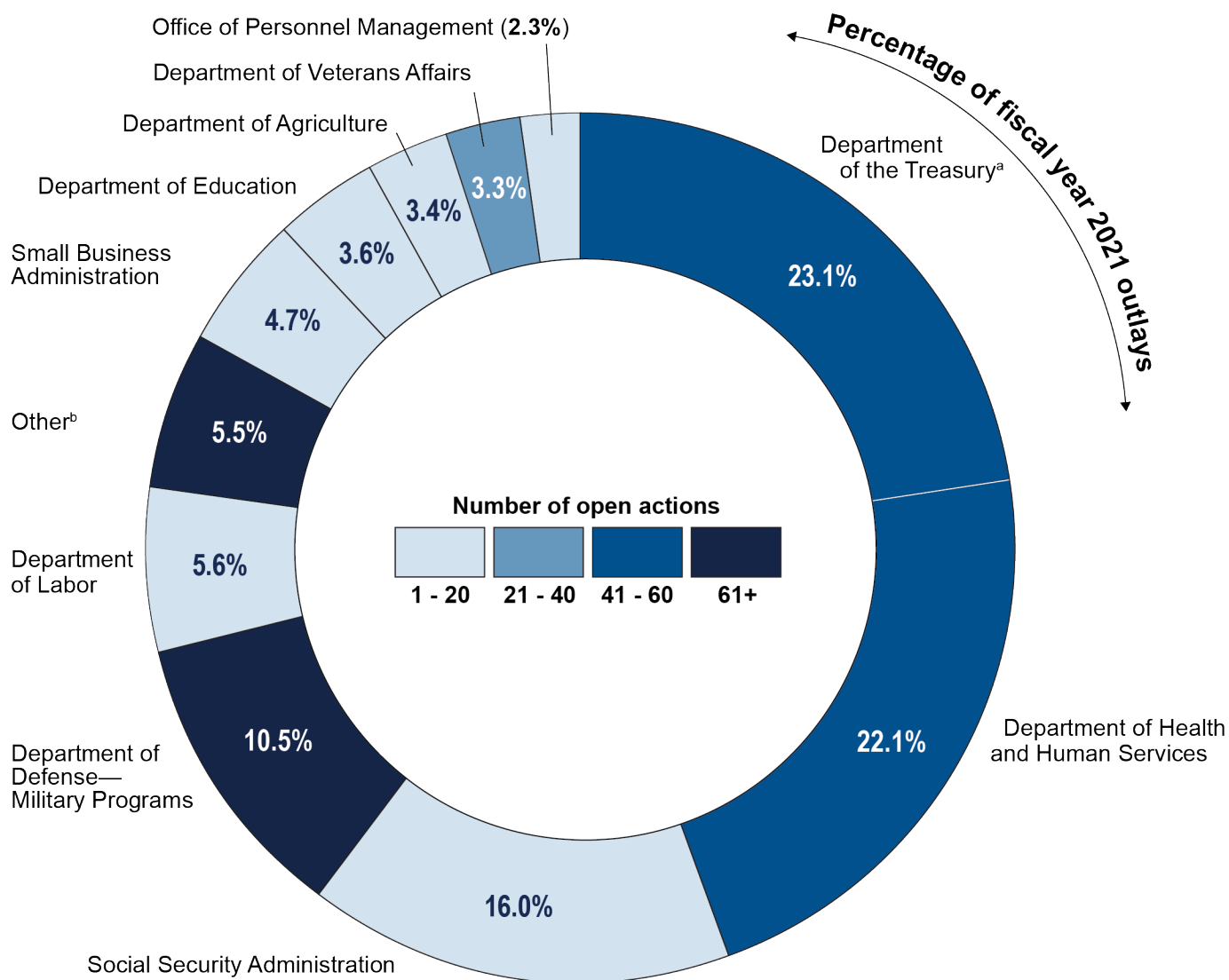
New for 2022
 Number of actions not addressed
 Number of actions partially addressed

Source: GAO. | GAO-22-105301

Note: The total number of open actions in this figure (427) does not equal the total number of open actions directed to executive branch agencies (410), as of March 2022. Individual actions that were introduced from 2011 through 2019 are counted multiple times when they are directed to more than one federal department or agency. Open actions include actions that are partially addressed, not addressed, and new for 2022.

^a"Other federal entities" reflects open actions directed to the following federal entities: The Executive Office of the President, the Committee on STEM Education, Consumer Financial Protection Bureau, Federal Communications Commission, Office of National Drug Control Policy, Office of Science and Technology Policy, and the U.S. Interagency Council on Homelessness.

Approximately 64 percent of the open executive branch actions are directed to 10 agencies—Department of the Treasury (including IRS), HHS, Social Security Administration, DOD, Department of Labor, Small Business Administration, Department of Education, Department of Agriculture, Department of Veterans Affairs, and the Office of Personnel Management—that made up about 95 percent of federal outlays in fiscal year 2021. Figure 6 highlights agencies with open actions, as well as their fiscal year 2021 share of federal outlays.

Figure 6: Fiscal Year 2021 Outlays and Number of Open Actions Since 2011, by Agency

Source: GAO. | GAO-22-105301

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

^aTreasury's percentage of fiscal year 2021 outlays includes interest payments on the national debt as well as costs associated with administering its bureaus, including the Internal Revenue Service. The total open actions for Treasury also include open actions from the Internal Revenue Service.^bOther agencies include all federal agencies with fiscal year 2021 outlays not listed above.

Congress and executive branch agencies have made progress toward addressing actions that we have identified since 2011. Further steps by Congress and executive branch agencies are needed to fully address open actions that could yield significant financial benefits, as shown in table 6. Specifically, Congress and executive branch agencies could realize potential financial benefits ranging from millions of dollars to billions of dollars.⁸

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

Area name and description (Year-number links to Action Tracker)	Mission	Potential financial benefits ^a (Source)
*Medicare Payments by Place of Service (2016-30): Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program. (GAO-16-189)	Health	Billions of dollars annually (MedPAC and Bipartisan Policy Center)
Category Management (2021-06): The Office of Management and Budget (OMB) should further its Category Management initiative to improve how agencies buy common goods and services by taking such actions as addressing agencies' data management challenges and establishing additional performance metrics to help the federal government achieve cost savings, as well as potentially eliminate duplicative contracts. (GAO-21-40)	General Government	Billions of dollars over the next 5 years (OMB and GAO)
*Disability and Unemployment Benefits (2014-08): Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. (GAO-12-764)	Income Security	\$2.2 billion over 10 years (OMB)
Student Loan Income-Driven Repayment Plans (2020-29): The Department of Education should obtain data in order to verify income information for borrowers reporting zero income on Income-Driven Repayment applications. (GAO-19-347)	Training, Employment, and Education	More than \$2 billion over 10 years (Congressional Budget Office)
Navy Shipbuilding (2017-18): The U.S. Navy could achieve cost savings by improving its acquisition practices and ensuring that ships can be efficiently sustained. (GAO-20-2, GAO-17-211, GAO-16-71)	Defense	Billions of dollars (GAO)

⁸In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

Area name and description (Year-number links to Action Tracker)	Mission	Potential financial benefits ^a (Source)
*Internal Revenue Service Enforcement Efforts (2012-44): Enhancing the Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting tax revenue and facilitating voluntary compliance. This could include expanding third-party information reporting. For example, reporting could be required for certain payments that rental real estate owners make to service providers, such as contractors who perform repairs on their rental properties, and for payments that businesses make to corporations for services. (GAO-12-176, GAO-11-493, GAO-09-238, GAO-08-956)	General Government	Billions of dollars (GAO)

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

Source: GAO. | GAO-22-105301

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

^aGAO developed the notional estimates, which are intended to provide a sense of the potential magnitude of savings. Notional estimates have been developed using broad assumptions about potential savings, which are rooted in previously identified losses, the overall size of the program, previous experience with similar reforms, and similar rough indicators of potential savings. GAO generally determines the notional labels (millions, tens of millions, hundreds of millions, etc.) using a risk-based approach that takes into account factors such as the possible minimum and maximum values of the cost savings estimate (where available), the quality of the data underlying those values, the certainty of those values, and the rigor of the estimation method used.

Open Areas with Other Benefits Directed to Congress and Executive Branch Agencies	Table 7 shows selected areas where agencies can take action to achieve other benefits, such as improved access to long-term care for veterans, maintained global economic competitiveness, and more effective oversight of consumer products and food.
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Table 7: Additional Examples of Open Areas Directed to Congress and Executive Branch Agencies

Area name and description (Year-number links to Action Tracker)	Mission	Potential benefit
SBA's Microloan Program (2020-03): The Small Business Administration's Microloan Program should enhance its collaboration with other federal agencies that engage in microlending activities to better manage fragmentation. (GAO-20-49)	Economic Development	Improved coordination and collaboration in microlending activities.
VA Long-Term Care Fragmentation (2020-11): The Department of Veterans Affairs should implement a consistent approach to better manage long-term care programs at the Veterans Affairs Medical Center level and improve access to the right care for veterans. (GAO-20-284)	Health	Improved ability to provide consistent care and access to long-term care for veterans.

Area name and description (Year-number links to Action Tracker)	Mission	Potential benefit
Federal Research (2019-15) : Federal agencies could improve their research efforts to maintain U.S. competitiveness in quantum computing and synthetic biology by implementing leading practices for collaboration to better manage fragmentation. (GAO-18-656)	Science and the environment	Improved federal research efforts to maintain U.S. competitiveness in the global economy.
Imported Seafood Oversight (2018-01) : Improved coordination between the Food and Drug Administration and the Food Safety and Inspection Service on the oversight of imported seafood would help the agencies better manage fragmentation and more consistently protect consumers from unsafe drug residues. (GAO-17-443)	Agriculture	More effective oversight of imported seafood.
Graduate Medical Education Funding (2018-05) : The Department of Health and Human Services should coordinate with federal agencies, including the Department of Veterans Affairs, to improve the effectiveness and oversight of fragmented federal funding for physician graduate medical education, which cost the federal government \$14.5 billion in 2015. (GAO-18-240)	Health	Better data quality for examining graduate medical education programs.
*Consumer Product Safety Oversight (2015-04) : 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. (GAO-15-52)	General Government	Increased efficiency and effectiveness of consumer product oversight

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

Source: GAO. | GAO-22-105301

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



Gene L. Dodaro
Comptroller General of the United States

List of Congressional Addressees

The Honorable Patrick Leahy
Chairman
The Honorable Richard Shelby
Vice Chairman
Committee on Appropriations
United States Senate

The Honorable Bernie Sanders
Chairman
The Honorable Lindsey Graham
Ranking Member
Committee on the Budget
United States Senate

The Honorable Gary C. Peters
Chairman
The Honorable Rob Portman
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Rosa L. DeLauro
Chair
The Honorable Kay Granger
Ranking Member
Committee on Appropriations
House of Representatives

The Honorable John Yarmuth
Chairman
The Honorable Jason Smith
Republican Leader
Committee on the Budget
House of Representatives

The Honorable Carolyn B. Maloney
Chairwoman
The Honorable James Comer
Ranking Member
Committee on Oversight and Reform
House of Representatives

The Honorable Mark R. Warner
United States Senate

Appendix I: Objectives, Scope, and Methodology

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

Our objectives in this report are to (1) identify potentially significant areas of fragmentation, overlap, and duplication, and opportunities for cost savings and enhanced revenues that exist across the federal government; (2) assess to what extent Congress and executive branch agencies made progress on actions we identified in our 2011-2021 annual reports; and (3) highlight examples of open actions directed to Congress or executive branch agencies.

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

This report presents 16 new areas of fragmentation, overlap, or duplication where greater efficiencies or effectiveness in providing government services may be achievable. The report also highlights five other new opportunities for potential cost savings or revenue enhancements. In addition to the 60 new actions across these 21 new

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

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

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areas, we also identified 34 new actions related to nine existing areas presented in our 2011 to 2021 annual reports.³

In prior reports, we have identified actions to address fragmentation, overlap, and duplication. These actions—identified in our prior 2011 to 2021 annual reports—form the basis of our review. The prior reports identified the potential financial and other benefits that might result from actions addressing fragmentation, overlap, or duplication, or taking advantage of other opportunities for cost savings and enhanced revenues. We collected and analyzed data on costs and potential savings to the extent they were available.

To identify what actions, if any, exist to address fragmentation, overlap, and duplication and that take advantage of opportunities for cost savings and enhanced revenues, we reviewed and updated our prior work and recommendations to identify what additional actions Congress may wish to consider and agencies may need to take. For example, we used our prior work that identified leading practices that could help agencies address challenges associated with interagency coordination and collaboration and with evaluating performance and results in achieving efficiencies.⁴

To identify the potential financial and other benefits that might result from actions addressing fragmentation, overlap, or duplication, or taking advantage of other opportunities for cost savings and enhanced revenues, we collected and analyzed data on costs and potential savings

³The 94 new actions do not include five actions in five new areas that agencies addressed before this report was issued, four of which were not included in table 1 or table 2. Specifically, the U.S. Postal Service addressed one action related to the USPS Non-Career Workforce new area (2022-22); the Department of Defense addressed one action related to the DOD Suicide Prevention new area (2022-23); the Department of Health and Human Services addressed one action related to the Maternal Mortality and Morbidity new area (2022-24); and the Department of Homeland Security addressed one action related to the FCC Disaster Response Role new area (2022-25). Congress also addressed one action related to the F-35 Lightning II Sustainment new area (2022-17) in table 2. As such, we have added these actions to the *Action Tracker* with a status of “addressed.” More information on these five actions is available in the *Action Tracker*.

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

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to the extent they were available. Estimating the benefits that could result from addressing these actions was not possible in some cases because information about the extent and impact of fragmentation, overlap, and duplication among certain programs was not available.

Further, the financial benefits that can be achieved from addressing fragmentation, overlap, or duplication or taking advantage of other opportunities for cost savings and enhanced revenues were not always quantifiable in advance of congressional and executive branch decision-making. In addition, the needed information was not readily available on, among other things, program performance, the level of funding devoted to duplicative programs, or the implementation costs and time frames that might be associated with program consolidations or terminations. We used partial data and conservative assumptions to provide rough estimates of the magnitude of potential savings when more precise estimates were not possible.

Appendix VI provides additional information on the federal programs or other activities related to the new areas of fragmentation, overlap, duplication, and cost savings or revenue enhancement discussed in this report, including budgetary information when available.

We assessed the reliability of any computer-processed data that materially affected our findings, including cost savings and revenue enhancement estimates. The steps that we take to assess the reliability of data vary but are chosen to accomplish the auditing requirement that the data be sufficiently reliable given the purposes for which they are used in our products. We review published documentation about the data system and inspector general or other reviews of the data. We may interview agency or outside officials to better understand system controls and to assure ourselves that we understand how the data are produced and any limitations associated with the data. We may also electronically test the data to see whether values in the data conform to agency testimony and documentation regarding valid values, or we may compare data to source documents. In addition to these steps, we often compare data with other sources as a way to corroborate our findings. For each new area in this report, specific information on data reliability is located in the related products.

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

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Assessing the Status of Selected Previously Identified Actions

To examine the extent to which Congress and executive branch agencies have made progress in implementing the 1,200 actions in the approximately 394 areas we have reported on in previous annual reports on fragmentation, overlap, and duplication, we reviewed relevant legislation and agency documents such as budgets, policies, strategic and implementation plans, guidance, and other information between April 2021 and March 2022.

We also analyzed, to the extent possible, whether financial or other benefits have been attained, and included this information as appropriate (see discussion below on the methodology we used to estimate financial benefits). In addition, we discussed the implementation status of the actions with officials at the relevant agencies. Throughout this report, we present our counts as of March 2022 because that is when we received our last updates. The progress statements and updates are published on GAO's [Action Tracker](#).

We used the following criteria in assessing the status of actions:⁵

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

⁵Since 2011, we have categorized 106 actions as “other” and are no longer assessing these actions. We categorized 51 “other” actions as “consolidated or other.” In most cases, “consolidated or other” actions were replaced or subsumed by new actions based on additional audit work or other relevant information. We also categorized 55 of the “other” actions as “closed-not addressed.” Actions are generally “closed-not addressed” when the action is no longer relevant because of changing circumstances

Appendix I: Objectives, Scope, and
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In assessing actions suggested for the executive branch, we applied the following criteria: “addressed” means implementation of the action needed has been completed; “partially addressed” means the action needed is in development or started but not yet completed; and “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed.

Methodology for Generating Financial Benefits Estimates

To calculate potential financial benefits from (1) new actions identified for inclusion in the 2022 report and (2) actions already taken (addressed or partially addressed) and potential financial benefits from actions that are not fully addressed, we collected and analyzed data on costs and potential savings to the extent they were available and linked supporting documentation to those estimates. Each estimate was reviewed by one of our technical specialists to ensure that estimates were based on reasonably sound methodologies.

The financial benefits estimates came from a variety of sources, including our analysis, Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data quality, and methodologies among these individual estimates. Our potential financial benefits estimates represent a rough estimate of financial benefits, rather than an exact total. Estimating the benefits that could result from addressing these actions was not possible in some cases because information about the extent and impact of fragmentation, overlap, and duplication among certain programs was not available.

Further, the financial benefits that can be achieved from addressing fragmentation, overlap, or duplication or taking advantage of other opportunities for cost savings and enhanced revenues were not always quantifiable in advance of congressional and executive branch decision-making. In addition, the needed information was not readily available on, among other things, program performance, the level of funding devoted to duplicative programs, or the implementation costs and time frames that might be associated with program consolidations or terminations. We used partial data and conservative assumptions to provide rough estimates of potential savings magnitude, when more precise estimates were not possible.

For actions that have already been taken, individual estimates of realized financial benefits covered a range of time periods stretching from 2010 through 2029. To calculate the total amount of realized financial benefits that have already accrued and those that are expected to accrue, we separated those that accrued from 2010 through 2021 and those

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expected to accrue between 2022 and 2029. For individual estimates that span both periods, we assumed that financial benefits were distributed evenly over the period of the estimate. For each category, we summed the individual estimates to generate a total. To account for uncertainty and imprecision resulting from the differences in individual estimates, we present these realized savings to the nearest billion dollars, rounded down.

There is a higher level of uncertainty for estimates of potential financial benefits that could accrue from actions not yet taken because these estimates are dependent on whether, how, and when agencies and Congress take our recommended actions, or due to a lack of sufficiently detailed data to make reliable forecasts. As a result, many estimates of potential savings are notionally stated using terms, such as millions, tens of millions, or billions, to demonstrate a rough magnitude without providing a more precise estimate. Further, many of these estimates are not tied to specific time frames for the same reason. To calculate a total for potential savings, with a conservative approach, we used the minimum number associated with each term.⁶ To account for the increased uncertainty of potential estimates and the imprecision resulting from differences among individual estimates, we calculated potential financial benefits to the nearest \$10 billion, rounded down, and presented our results using a notional term.

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

⁶For example, if we had stated that an agency could potentially save “hundreds of millions,” we would use \$100 million as part of our calculation of the total.

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

This appendix presents 16 new areas in which we found evidence of fragmentation, overlap, or duplication among federal government programs.



Source: Department of Defense/Helene C. Stikkel. I
GAO-22-105301

1. DOD's Congressional Reporting Process

The Department of Defense's Office of the Assistant Secretary of Defense for Legislative Affairs should consult with internal stakeholders and identify opportunities to better manage duplication and fragmentation in its congressional reporting process.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-22-105183](#)

Link to Actions

GAO identified one action for DOD to better manage duplication and fragmentation in its congressional reporting process. See GAO's [Action Tracker](#).

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Each year, the Department of Defense (DOD) must respond to congressional reporting requirements on an array of national security topics. According to DOD data, the number of new reporting requirements from Congress has more than doubled from 513 requirements in fiscal year 2000 to 1,429 requirements in fiscal year 2020. Recently, Congress has expressed concerns with DOD's congressional reporting process, and several provisions in recent national defense authorization acts have addressed reforming and modernizing this process.

In February 2022, GAO identified cases of duplication and fragmentation in DOD's congressional reporting process. For example, the Office of the Assistant Secretary of Defense for Legislative Affairs uses its own tracking system to assign and track reporting requirements. However, DOD component officials told us that the legislative affairs tracking system is not interoperable with the systems each component uses. As a result, DOD component officials said they must manually copy information from the legislative affairs tracking system into their respective systems to internally assign and track reporting requirements.

While the legislative affairs office is undertaking a number of efforts to reform and modernize its congressional reporting process, GAO found that these efforts do not fully address duplication and fragmentation in the process, including DOD's fragmented approach to tracking congressional reporting requirements. This is in part because legislative affairs officials have not consulted with internal stakeholders, such as DOD component officials, in developing their reform and modernization efforts. A leading practice for federal agency reform efforts identified by GAO is to consult with relevant stakeholders when developing reforms.

GAO recommended that the DOD legislative affairs office consult with internal stakeholders to inform DOD's congressional reporting reform and modernization efforts. This consultation should include identifying opportunities to address stakeholders' challenges and better managing duplication and fragmentation within DOD's congressional reporting process. DOD concurred with GAO's recommendation.

Given the integral role that DOD components play in responding to congressional reporting requirements, addressing the concerns of those stakeholders could more fully address the challenges with the current process that GAO identified—including duplication and fragmentation—and improve DOD's congressional reporting process for all stakeholders.

Table 20 in appendix VI provides additional program information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOD for review and comment. DOD had no comments on this report section.

Related GAO Product: Defense Management: *DOD Should Collect More Stakeholder Input and Performance Data on Its Congressional Reporting Process.* [GAO-22-105183](#). Washington, D.C.: February 10, 2022.



Source: Department of Defense/Helene C. Stikkel. I
GAO-22-105301

2. DOD Food Program Costs

The Department of Defense should assess the effectiveness and efficiency of its food program, as well as identify and define specific categories of costs for use in developing common measures to better manage fragmentation in its food program and potentially save **millions of dollars annually**.

Implementing Entity

The Departments of Defense, Army, Air Force, and Navy, and the U.S. Marine Corps

Related GAO Product

[GAO-22-103949](#)

Link to Actions

GAO identified five actions to improve information for assessing DOD's food program use and costs. See GAO's [Action Tracker](#).

Contact Information

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The Department of Defense's (DOD) food program policy is to provide high-quality and cost-effective food service to military and civilian personnel. DOD spends billions of dollars to operate its food program. However, congressional committees have raised questions about how the military services within DOD provide nutritious food to enlisted servicemembers with a meal entitlement. Also, questions have been raised about how they manage the costs of running their respective food programs, such as whether the military services are accurately measuring costs per meal.

In March 2022, GAO found that the military services track use of their dining facilities, but they do not assess how effectively or efficiently they provide food across their installations. For example, enlisted servicemembers can eat at other venues, such as food trucks and kiosks, and use their meal entitlements to pay for meals at these venues. While the military services assess the installations' compliance with nutrition and menu standards, they do not evaluate the resources required for the different dining options and the tradeoffs entailed in using venues aside from traditional dining facilities to provide meals to servicemembers.

Further, GAO found that fragmentation in DOD's food program effectively prevents the department from comparing costs across the services. For example, each military service was tracking and reporting inconsistent information on food costs. The military services included different components in their reported total food service contract costs; some services, but not all, included costs for meals at contingency operations locations, prisons, and overseas locations. GAO also found that military service food program officials were missing some food program cost data at the installation level, such as the cost of locally procured supplies, and some major cost categories of their food service contracts, such as equipment maintenance and repair costs. GAO also found that each military service calculated the cost per meal using different factors.

GAO's *Performance Measurement and Evaluation* states that performance measurement and evaluation should support resource allocation and other policy decisions to improve service delivery and program effectiveness. Office of Management and Budget guidance also indicates that evaluations should use systematic data collection and analysis to assess effectiveness and efficiency. In addition, DOD guidance for its food service program requires standard, accurate, and timely common data throughout the department for reporting purposes and recording of metrics. However, DOD has not established guidance in coordination with the military services that identifies or defines standard categories of costs that can be used to develop common measures for assessing DOD's food program costs.

In March 2022, GAO recommended that the Secretary of Defense ensure that the Under Secretary of Defense (Comptroller), with the assistance of the Under Secretary of Defense (Acquisition and Sustainment), and in

coordination with the military services, establishes guidance that identifies and defines specific categories of costs for use in developing common measures, such as cost per meal, for assessing DOD's food program costs. GAO also recommended that the military services require food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including all other dining venues, in providing healthy meals to servicemembers with a meal entitlement. DOD agreed with GAO's recommendations.

By implementing these recommendations, the military services would be able to evaluate the effectiveness and efficiency of their programs in feeding enlisted servicemembers with meal entitlements. The military services would also be able to more effectively measure performance and compare operations across installations to maintain or improve food service operations, allocate resources, and control or reduce costs. In addition, by better managing fragmentation in its food program, the department would be able to make meaningful comparisons across the military services to help Congress evaluate the overall performance of DOD's food program. GAO cannot precisely estimate the amount of cost savings resulting from these recommendations, because it would depend on DOD's actions taken to realize efficiencies, and the associated costs. However, if even 1 percent of the operating costs could be reduced at dining facilities for enlisted service members, it could result in millions of dollars of annual savings.

Table 21 in appendix VI provides additional budgetary information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Departments of Defense, Army, Air Force, and Navy, and the U.S. Marine Corps for review and comment. DOD and the military services did not provide comments on this report section.

Related GAO Product: *Food Program: DOD Should Formalize Its Process for Revising Food Ingredients and Better Track Dining Facility Use and Costs.* [GAO-22-103949](#). Washington, D.C.: March 24, 2022.



Source: Department of Defense/Helene C. Stikkel. I
GAO-22-105301

3. DOD Nuclear Enterprise Oversight

The Department of Defense should clearly identify roles and responsibilities, among other steps, to improve coordination and better manage fragmentation among its new nuclear oversight organization and other nuclear oversight groups and stakeholders.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-21-486](#)

Link to Actions

GAO identified three actions to DOD to improve oversight of the nuclear enterprise. See GAO's [Action Tracker](#).

Contact Information

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In 2014, in response to incidents involving the nation's nuclear forces and their senior leadership, the Secretary of Defense directed two reviews of the Department of Defense (DOD) nuclear enterprise. The DOD nuclear enterprise includes Air Force intercontinental ballistic missiles; Air Force nuclear-capable bombers and tactical fighters; Navy ballistic missile submarines; and the supporting infrastructure and personnel to build, maintain, and control these assets. The two reviews examined DOD's nuclear deterrent mission and identified long-standing issues with leadership, organization, investment, morale, policy, and procedures, as well as other shortcomings that were adversely affecting the mission and long-term health of the enterprise. Among other things, the reviews identified fragmentation issues with nuclear enterprise leadership and oversight. For example, the reviews found that senior DOD and military department leadership were not aware of issues affecting the nuclear enterprise and emphasized the importance of communication across the enterprise. The resulting reports, also issued in 2014, made 175 recommendations to address DOD's management of nuclear personnel, security requirements for nuclear weapons, and the availability of key equipment and support parts, among other issues.

In January 2021, DOD issued a charter to create a new oversight organization, the Secretary of Defense Nuclear Transition Review (SNTR), to assume responsibility for aspects of defense nuclear enterprise oversight. The SNTR charter establishes a Nuclear Transition Steering Committee co-led by the Under Secretary of Defense for Acquisition and Sustainment, the Vice Chairman of the Joint Chiefs of Staff, and the Commander, U.S. Strategic Command. According to DOD officials, the Under Secretary of Defense for Acquisition and Sustainment's Office of Strategic, Space, and Intelligence Portfolio Management will take the lead in further identifying SNTR roles and responsibilities. Officials also said that they envision the charter as a working document that will grow as the Office of Strategic, Space, and Intelligence Portfolio Management determines how their office will work with other organizations to fulfill the SNTR's mission. According to DOD officials, as of August 2021, no SNTR meetings had been held yet.

In August 2021, GAO found that DOD has not defined specific roles and responsibilities for the SNTR or documented how it will communicate internally and with other organizations, such as DOD offices and other nuclear oversight bodies. Multiple other organizations, such as the Nuclear Weapons Council and the Council on Oversight of the National Leadership Command, Control, and Communications System, oversee portions of the nuclear enterprise and coordinate among various DOD entities and with the Department of Energy. The SNTR will need to collaborate and communicate with these entities. Defining specific roles and responsibilities is a leading practice for enhancing collaboration, and communicating internally and externally is called for by federal internal control best practices. Additionally, DOD and the military services have made some progress in identifying areas used to monitor the health of the nuclear enterprise, but DOD has not identified the means by which it will monitor long-standing issues related to the long-term health of the enterprise, as envisioned by DOD leadership.

In August 2021, GAO recommended that DOD document (1) roles and responsibilities for the new oversight organization, (2) communication methods for the new oversight organization, and (3) guidance that identifies a means to monitor long-standing nuclear enterprise issues. DOD agreed with GAO's recommendations. In January 2022, in emailed technical comments on this report section, DOD stated that it uses a number of existing oversight fora to communicate and coordinate within the nuclear enterprise. DOD also stated that it is actively working to formalize the roles, responsibilities, and lines of communication between various fora to monitor long-standing issues in the nuclear enterprise.

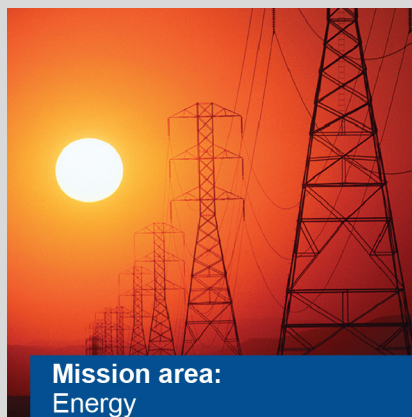
Without clearly documenting the SNTR's roles and responsibilities for monitoring the long-term health of the nuclear enterprise and methods for how the SNTR is to communicate with other existing nuclear enterprise oversight organizations, DOD will be unable to effectively oversee the defense nuclear enterprise in a coordinated, holistic manner that would address problems identified by the 2014 nuclear enterprise reviews or other issues it may need to address in the future. Additionally, in the absence of a means to monitor long-term issues, including challenges identified in the 2014 nuclear enterprise reviews, DOD is limited in its ability to ensure that it is proactively identifying and addressing those challenges.

By taking these actions, DOD could improve coordination and communication among DOD's new nuclear oversight organization and other nuclear oversight groups and stakeholders, and DOD would have better assurances that long-standing issues were monitored.

Table 22 in appendix VI provides additional program information related to this issue area.

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

Related GAO Product: *Defense Nuclear Enterprise: DOD Can Improve Processes for Monitoring Long-Standing Issues.* [GAO-21-486](#). Washington, D.C.: August 18, 2021.



Mission area:
Energy

Source: ©Corbis. | GAO-22-105301

4. DOI's Oil and Gas Data Systems

The Department of the Interior could better manage fragmentation and potential duplication by implementing a plan to address challenges with the key data systems it uses to manage oil and gas development, resulting in improved oversight and saved staff time.

Implementing Entity

Department of the Interior

Related GAO Product

[GAO-21-209](#)

Link to Actions

GAO identified one action for Interior to develop a plan to address data-sharing challenges to better manage fragmentation and potential duplication. See GAO's [Action Tracker](#).

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The Department of the Interior oversees the development of oil and gas resources on leased federal lands that supply the U.S. with important energy resources and generate billions of dollars annually in revenues. Interior uses three key data systems to inform its oversight: the Automated Fluid Minerals Support System, Legacy Rehost 2000, and the Minerals Revenue Management Support System. Staff in Interior's Bureau of Land Management (BLM) and Office of Natural Resources Revenue (ONRR) rely on data from across these systems to carry out responsibilities such as processing permits for drilling wells and ensuring appropriate production payments are made. BLM manages Legacy Rehost 2000 and the Automated Fluid Minerals Support System, and ONRR manages the Minerals Revenue Management Support System.

In May 2021, GAO found that the three data systems have limited interconnectivity and communication and therefore do not automatically share common information—such as lease and well numbers—used by BLM and ONRR. As a result, staff spend significant time reconciling data between the three systems in order to use the data for the agencies' oversight purposes. For example, GAO calculated, based on agency estimates, that ONRR spends the equivalent of approximately 10 full-time employees in staff hours—over 22,750 staff hours—every year on conversion and error correction due to data-sharing challenges with the data systems.

Interior has taken some steps to improve data sharing across the three key data systems. For example, BLM and ONRR have drafted a vision statement outlining how data sharing might be improved between the fragmented data systems. However, while BLM and ONRR are planning for or are actively updating or modernizing the Automated Fluid Minerals Support System, Legacy Rehost 2000, and the Minerals Revenue Management Support System, the new systems are not being designed to facilitate comprehensive, automated data sharing.

Additionally, in August 2019, Interior created a leadership position within the Office of the Chief Information Officer for aligning the department's data management with best practices. This office has an important role in ensuring that BLM's and ONRR's data system investments are serving the agencies' and Interior's overall goals, but it has not developed a final plan to address the data sharing functions of the Automated Fluid Minerals Support System, Legacy Rehost 2000, and the Minerals Revenue Management Support System as updates continue.

OMB's *Federal Data Strategy* calls for coordinating and sharing data assets across federal agencies. Without a plan to comprehensively address data sharing, including automated data-sharing functions and adopting common identifiers for leases and operators, Interior risks perpetuating its challenges related to the fragmentation of these systems, and related issues with data sharing.

In May 2021, GAO recommended that Interior develop a plan to address data-sharing challenges in the course of updating and modernizing key oil and gas data systems. Interior agreed with the recommendation. As of February 2022, Interior had taken steps, including requiring each Interior agency to have an Associate Chief Data Officer responsible for governing data systems throughout their lifecycle and managing the overall portfolio of data systems, which Interior anticipates will become the building blocks of a plan to address data-sharing challenges.

Using agency data, GAO identified staff time being spent on activities that could potentially be saved if key data systems shared data more systematically. However, GAO could not estimate the potential savings that could accrue from implementation of these recommendations because it would depend on the timing and details of specific actions agencies take, the extent to which these actions reduce unnecessary staff time, the specific staff impacted, and the costs associated with improving the interoperability of the systems. Beyond the potential for savings, comprehensive data sharing could improve Interior's oversight of oil and gas development on federal lands.

Table 23 in appendix VI provides additional program information related to this issue area.

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

Related GAO Product: *Oil and Gas: Interior Should Strengthen Management of Key Data Systems Used to Oversee Development on Federal Lands.* [GAO-21-209](#). Washington, D.C.: May 27, 2021.



Source: PhotoDisc. | GAO-22-105301

5. Drug Control Grant Tracking

The Office of National Drug Control Policy should document its process for identifying duplication, overlap, and fragmentation among drug control grants to better manage fragmented grant efforts, retain organizational knowledge, and demonstrate its internal control system's effectiveness.

Implementing Entity

Office of National Drug Control Policy

Related GAO Product

[GAO-22-104666](#)

Link to Actions

GAO identified one action for ONDCP to document its process for identifying duplication, overlap, and fragmentation among its drug control grants. See GAO's [Action Tracker](#).

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According to the most recent provisional data from the Centers for Disease Control and Prevention, during the 12-month period ending in April 2021, an approximate 100,300 drug overdose deaths occurred. The federal government has spent billions of dollars in recent years and enlisted more than a dozen agencies, such as the Departments of Justice and Health and Human Services, to address drug misuse and its effects. In fiscal year 2021, the federal drug control budget was approximately \$36 billion, which includes agency activities and drug control grants fragmented across several agencies.

Within the Executive Office of the President, the Office of National Drug Control Policy (ONDCP) is responsible for overseeing the implementation of the nation's national drug control policy and leading related efforts, which involves coordinating with the National Drug Control Program agencies on those efforts. Section 8217(g)(2) of the Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment for Patients and Communities Act (SUPPORT Act), Pub. L. No. 115-271, § 8217, 132 Stat. 3894, 4119-25 (see 21 U.S.C. § 1704(f)) requires ONDCP to track federally funded grant programs for substance use disorder treatment, prevention, and enforcement, among other things, to facilitate efforts to identify duplication, overlap, or gaps in this grant funding to provide increased accountability.

GAO reported in December 2021 that ONDCP officials stated they meet the SUPPORT Act requirement by assessing drug control grants for duplication, overlap, and fragmentation during their annual budget review process. GAO was not able to evaluate ONDCP's efforts because ONDCP does not document this process. Federal standards for internal control call for documentation to demonstrate the design, implementation, and operating effectiveness of an entity's internal control system and provide a means to retain organizational knowledge.

GAO recommended that ONDCP document its process and procedures to identify duplication, overlap, and fragmentation among drug control grants, including ensuring that the documentation details standard definitions, how specific grants are to be selected for each review, and what factors—services, beneficiaries, and target populations—are to be assessed. ONDCP agreed with this recommendation. As of February 2022, ONDCP plans to take action to implement the recommendation in calendar year 2022.

Documenting the process for identifying duplication, overlap, and fragmentation among drug control grants will help ONDCP better manage fragmented drug control grant efforts and ensure that it retains organizational knowledge of its duplication, overlap, and fragmentation process. Further, ONDCP can communicate and demonstrate the effectiveness of its internal control system.

Table 24 in appendix VI provides additional program and budgetary information related to this issue area.

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

Related GAO Product: *Drug Control Grants: ONDCP Should Document Its Process for Identifying Duplication, Overlap, and Fragmentation.* [GAO-22-104666](#). Washington, D.C.: December 8, 2021.



Source: PhotoDisc. | GAO-22-105301

6. Trade-Based Money Laundering

The Departments of the Treasury and Homeland Security could better manage fragmentation among their departments and other agencies with trade enforcement responsibilities and better detect illicit financial and trade activity by taking actions to enhance information sharing.

Implementing Entity

Department of the Treasury and
Department of Homeland Security

Related GAO Product

[GAO-22-447](#)

Link to Actions

GAO identified two actions for Treasury and DHS to better share information to combat illicit financial and trade activity. See GAO's [Action Tracker](#).

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Criminal organizations, terrorists, and other malign actors engage in money laundering—exploiting vulnerabilities in the global financial system to obscure the source and destination of ill-gotten proceeds and further their illicit activity. Further, the size of the United States financial system makes it an attractive place for these organizations to launder their illicit proceeds. Trade-based money laundering is one of the mechanisms criminal organizations use to launder illicit proceeds, by manipulating the trade price of goods and services, among other techniques. These schemes often involve many types of illicit activity—such as the trade of counterfeit goods and sanctions evasion—that cut across multiple agencies' roles and responsibilities.

In November 2021, GAO found that current federal efforts to combat this type of money laundering are fragmented and do not include some key agencies involved in overseeing trade, and information on suspicious financial and trade activity is siloed among different agencies. For example, the Department of the Treasury's 2020 National Strategy for Combating Terrorist and Other Illicit Financing does not incorporate the views and perspectives of several agencies positioned to identify illicit trade, such as the U.S. Maritime Administration, as well as private-sector entities, such as customs brokers. There is no formal collaboration mechanism focused on combating trade-based money laundering among federal agencies with anti-money laundering and trade enforcement responsibilities, such as a working group or task force.

The Department of Homeland Security's (DHS) Data Analysis and Research for Trade Transparency System (DARTTS) incorporates partner countries' trade data. According to agency officials familiar with this system, trade and financial data are not proactively analyzed to identify emerging trends or patterns of illicit activity. Further, the data and analysis are not shared with other relevant agencies involved in combating illicit finance and trade that could potentially identify suspicious activity, such as the Drug Enforcement Administration. Officials from DHS's Trade Transparency Unit (TTU), which maintains DARTTS, told GAO that the TTU's data-sharing agreements with partner countries limit its ability to share DARTTS data, but they could take steps to explore ways to incorporate interagency data sharing into those agreements.

In November 2021, GAO recommended that (1) Treasury establish an interagency mechanism to promote greater information sharing and data analysis, and (2) DHS take steps to allow the sharing of TTU data with relevant U.S. agencies. Treasury neither agreed nor disagreed with GAO's recommendation that it establish an interagency collaboration mechanism and has not provided updates related to the actions it plans to take to address this. Treasury stated that the success of any interagency coordination mechanism would rely on DHS and the TTU making data more broadly available to Treasury, law enforcement, and other agencies. Specifically, Treasury stated that it believes that access to and analysis of trade data outside of DHS should be

recognized as a critical component to any coordination effort. Along with GAO, Treasury also emphasized the importance of the TTU sharing its unique trade data with other agencies with analytic capabilities, but DHS did not concur.

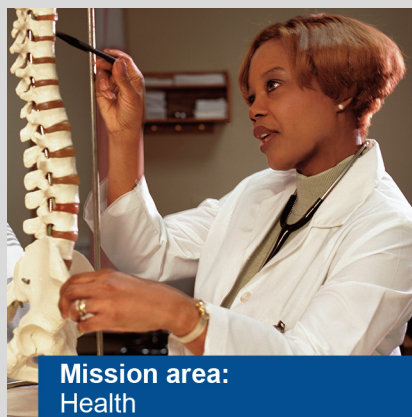
DHS officials stated that the leadership within DHS's Immigration and Customs Enforcement (ICE) is concerned about sharing the TTU's data with the private sector. However, that was not part of GAO's findings or recommendation—GAO recommended that the TTU share its data with U.S. agencies with roles and responsibilities related to enforcing trade laws and combating illicit financial activity. As of March 2022, ICE continued to non-concur with GAO's recommendation. In response to a draft of this report section, ICE emphasized that its bi-lateral agreements with its foreign counterparts do not allow data sharing with other U.S. agencies, and sharing such data would require a concession that ICE do the same for its foreign counterparts. ICE also highlighted the dangers of unregulated sharing of personally identifiable information. However, GAO only recommended that ICE take steps to enable data sharing with U.S. agencies with roles and responsibilities related to enforcing trade laws and combating illicit financial activity, as appropriate. Additionally, ICE's agreements with its foreign counterparts include a process to allow data sharing with other U.S. agencies. ICE officials previously noted their willingness to share their unique data with other federal agencies—specifically, by partnering with relevant agencies to analyze data and identify trends within a working group capacity. GAO continues to believe the recommendation is warranted.

Without a mechanism to better manage the fragmented efforts through greater information sharing and collaboration to identify risks with public and private-sector entities, U.S. agencies are missing opportunities to better analyze and distribute information that can combat trade-based money laundering and related schemes. Additionally, without access to data that could be useful for identifying illicit trade and illicit financial activity, U.S. agencies may not be able to identify emerging risks and trends related to trade-based money laundering and other illicit trade schemes, which could inform investigative priorities and resource allocation. Potential financial benefits could be realized if trade enforcement agencies are better able to identify, for example, schemes to evade the payment of customs duties, taxes, and fees. However, GAO cannot estimate the amount of savings because it would depend on the amount of future illicit trade activity, and the actions the agencies may take to implement GAO's recommendations.

Table 25 in appendix VI provides additional program and budgetary information related to this issue area.

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

Related GAO Product: *Countering Illicit Finance and Trade: Better Information Sharing and Collaboration Needed to Combat Trade-Based Money Laundering.* [GAO-22-447](#). Washington, D.C.: November 30, 2021.



Source: Dynamic Graphics. | GAO-22-105301

7. Diet-Related Chronic Health Conditions

Congress should consider identifying and directing a federal entity to lead a federal strategy for reducing diet-related chronic health conditions, which could help manage fragmentation and overlap across 200 federal programs and activities.

Implementing Entity

Congress

Related GAO Product

[GAO-21-593](#)

Link to Actions

GAO identified one matter for Congress to consider identifying and directing a federal entity to lead a strategy. See GAO's [Action Tracker](#).

Contact Information

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Numerous federal agencies have a role in addressing diet and its link to chronic health conditions, many of which are preventable with healthy eating and other changeable behaviors. For example, 42 percent of adults met the clinical definition of obesity in 2018, and obesity is associated with increased risk for conditions including cardiovascular diseases, cancer, and diabetes. In 2018, these three conditions accounted for half of all U.S. adult deaths, with spending on treatment totaling \$383.6 billion. During the pandemic, people with such conditions were 12 times more likely to die from a COVID-19 infection.

In August 2021, GAO identified 200 federal diet-related efforts for reducing Americans' risk of chronic health conditions, efforts which are fragmented across 21 agencies, including the National Institutes of Health and the U.S. Department of Agriculture's (USDA) Food and Nutrition Service. The 200 efforts fall into four categories of overlap: (1) research, (2) education and clinical services, (3) food assistance and access, and (4) regulatory action. Multiple agencies lead efforts in the first three categories; the Food and Drug Administration leads all efforts in the regulatory action category.

Federal agencies have taken some actions to coordinate with each other on their diet-related efforts, but they have not effectively managed fragmentation. This has compromised their ability to (1) achieve desired outcomes and accountability, (2) designate resources to fund critical efforts, and (3) sustain government-wide leadership over the long term. For example, agencies have not been able to identify sufficient shared resources to update or publish new Dietary Reference Intakes, which identify specific nutrient needs and underpin federal dietary guidelines.

Additionally, GAO previously found that coordinating agencies should identify and leverage sufficient funding for their work, though in some instances, specific congressional authority may be necessary in order to provide for interagency funding. In contrast, an agency official who led the Dietary Reference Intakes said that officials must seek resources from participating agencies on an ad hoc basis each year because they do not have specific budget appropriations.

Leading practices for collaboration identified by GAO state that to achieve a common outcome, coordinating agencies can establish mutually reinforcing or joint strategies. Federal strategies to coordinate programs that address cross-cutting issues of broad national need—such as addressing the risk to Americans from diet-related chronic health conditions—can help manage fragmented efforts.

However, the 21 agencies lack a federal strategy for diet-related chronic health conditions. Agency officials GAO interviewed generally supported a new federal strategy, but no agency officials asserted that their agencies had the authority to lead a federal strategy that would have reasonable assurance of being sustained.

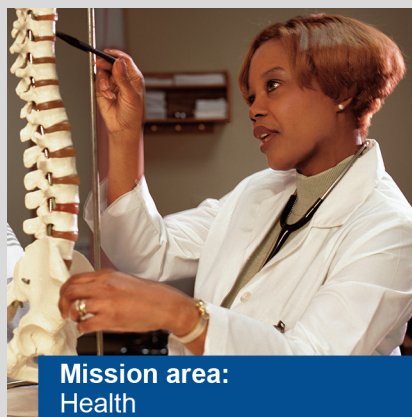
In August 2021, GAO recommended that Congress consider identifying and directing a federal entity to lead the development and implementation of a federal strategy to coordinate diet-related efforts that aim to reduce Americans' risk of chronic health conditions.

A federal strategy—with a designated federal entity that has commensurate authority (e.g., over budgets and resources) to lead its development and implementation—could help agencies with a role in diet to identify potential gaps and assess the effectiveness of current efforts in order to achieve improved, cost-effective outcomes. A federal strategy may also help agencies identify opportunities to better manage potential overlap and fragmentation. This could result in cost savings, if agencies adopt efficiencies or cut any unnecessary efforts to a degree that exceeds the costs of developing and implementing the strategy. However, GAO cannot estimate the potential cost savings, because consistent budget information for the efforts was not available for all agencies. Some efforts also do not have unique budget line items.

Table 26 in appendix VI provides additional program information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to USDA and the Department of Health and Human Services (HHS) for review and comment. USDA and HHS did not provide comments on this report section.

Related GAO Product: *Chronic Health Conditions: Federal Strategy Needed to Coordinate Diet-Related Efforts*, [GAO-21-593](#). Washington, D.C.: August 17, 2021.



Source: Dynamic Graphics. | GAO-22-105301

8. Medicaid Behavioral Health Demonstration

The Centers for Medicare & Medicaid Services should issue clear and consistent guidance to states participating in the certified community behavioral health clinics demonstration to help avoid potential duplication between demonstration payments and other Medicaid payments.

Implementing Entity

Centers for Medicare & Medicaid Services

Related GAO Product

[GAO-21-104466](#)

Link to Actions

GAO identified one action for CMS to improve demonstration guidance for states. See GAO's [Action Tracker](#).

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Behavioral health conditions (e.g., depression and opioid use disorder) affected an estimated 73.8 million adults in the United States in 2020, and research has shown that low-income individuals, such as those enrolled in Medicaid, are at greater risk of developing such conditions. Congress has taken steps to expand access to behavioral health treatment, including authorizing the certified community behavioral health clinics (CCBHC) demonstration. The demonstration provided funds to eight states to test whether changes to the delivery and payment of behavioral health care would help improve beneficiaries' access to and use of these services.

Clinics participating in the demonstration are required to provide a broad range of behavioral health services and are reimbursed by state Medicaid programs using clinic-specific rates designed to cover expected costs. The Centers for Medicare & Medicaid Services (CMS), the agency within the Department of Health and Human Services (HHS) that oversees Medicaid at the federal level, is responsible for ensuring that states' Medicaid payments are consistent with efficiency, economy, and quality of care, and are sufficient to ensure access to care.

In September 2021, GAO found that CMS's 2015 guidance to states on developing payment rates for the demonstration lacked clear and consistent information for states that could prevent duplicate Medicaid payments when clinics participating in the demonstration were also certified as additional provider types under Medicaid, such as a Federally Qualified Health Center, behavioral health home, or both. Such clinics may offer services that overlap with those covered under the demonstration and their other provider type, and without clear and consistent guidance from CMS, there is the potential for these clinics to receive duplicate Medicaid payments for the same service.

In September 2021, GAO recommended that the Administrator of CMS provide clear and consistent written guidance to states on how to avoid potential duplication between demonstration payments and other Medicaid payments. HHS concurred with the recommendation and stated that CMS would issue updated written guidance on demonstration payments. As of February 2022, CMS had not updated its written guidance. HHS noted that CMS had provided guidance to states on the payment of CCBHCs that are also certified as another provider type in presentation slides from a technical assistance webinar. However, these slides do not constitute consistent written guidance because they are not published and available for states to consult, and they do not supersede CMS's 2015 written guidance.

Five of the eight demonstration states have clinics participating in the CCBHC demonstration that are also certified as another provider type, and while these five states have taken action to prevent payment

duplication, updating the guidance is important because two new states are joining the demonstration in fiscal year 2022 and there is congressional interest in expanding the CCBHC demonstration nationwide.

Consistent and clear written guidance from CMS could help new demonstration states avoid potential payment duplication, safeguarding financial resources intended to help ameliorate behavioral health conditions for vulnerable populations. However, GAO cannot estimate the value of future resource savings if this action was taken because it would depend on various factors. Such factors could include whether and to what extent services are provided by the CCBHC participating clinic and accounted for in the CCBHC payment rate; whether each state has already taken action to prevent duplicate payments, and if so, how effective these actions were; and whether and to what extent services provided by clinics participating in the CCBHC demonstration that are also certified as another provider type were utilized, resulting in charges under each payment rate.

Table 27 in appendix VI provides additional program information related to this issue area.

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

Related GAO Product: *Medicaid Behavioral Health: CMS Guidance Needed to Better Align Demonstration Payment Rates with Costs and Prevent Duplication.* [GAO-21-104466](#). Washington, D.C.: September 27, 2021.



Mission area:
Homeland security,
law enforcement or both

Source: PhotoDisc. | GAO-22-105301

9. Alternative Technologies for Radioactive Materials

Congress could help better manage fragmentation between the relevant agencies and mitigate potential fiscal exposure to the federal government from accidental or intentional incidents by directing the establishment of a national strategy for replacing technologies that use high-risk radioactive materials with alternatives.

Implementing Entity

Congress

Related GAO Product

[GAO-22-104113](#)

Link to Actions

GAO identified three matters for Congress to promote alternative technologies that replace high-risk radioactive materials in medical and industrial applications. See GAO's [Action Tracker](#).

Contact Information

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Although radioactive materials will likely be needed in medical and industrial applications for many years to come, recent events demonstrate the security and financial risks presented by the continued use of even small quantities of high-risk radioactive materials. For example, a 2019 accident at a medical research facility involving the release of a small quantity of radioactive material when contractors inadvertently cut into the source containment unit cost the federal government \$156 million to remediate. Separately, regulated radioactive materials were stolen from a facility in Arizona in 2019 with intent to disperse them and cause harm. Further, Sandia National Laboratories has estimated that a dirty bomb using radioactive material could have socioeconomic costs between \$24 billion and \$30 billion. Some viable technology alternatives have been developed and have market acceptance, and research into additional alternatives continues.

Figure 7: Irradiator with Radioactive Material (left) and Alternative Technology (right)



Sources: Brookhaven National Lab (left photo) and Xstrahl (right photo). | GAO-22-105301

In October 2021, GAO found that the federal government has undertaken various efforts to advance technology alternatives to high-risk radioactive materials. For example, since 2004, the National Nuclear Security Administration (NNSA) has removed 355 cesium-137 irradiators used for medical and research applications and subsidized the replacement of some with alternative x-ray technology. In addition, the Office of Science and Technology Policy (OSTP) issued a guide in 2016 with recommendations for how the federal government might transition to alternative technologies. However, there is currently no federal strategy to coordinate and implement these fragmented agency efforts in a manner that effectively addresses the risk presented by the continued use of these radioactive materials, and reduces their use where possible.

GAO has reported that complex interagency undertakings like advancing the development and adoption of alternative technologies across different industries can benefit from a national strategy with clear goals and meaningful performance measures, clear roles to address organizational differences, and an overall leader with authority to implement the strategy. However, this has not occurred because no entity has addressed how organizational differences among relevant agencies could hinder the government's ability to align its collective efforts to support alternative technologies. For example, NNSA is mandated to eliminate the use of cesium-137 blood irradiators in the U.S., and the Nuclear Regulatory Commission (NRC) has a mandate to license cesium-137 and other high-risk radioactive material consistent with its mission. NNSA officials acknowledged that these functions conflict. However, according to NRC officials, NRC does not consider the availability of viable alternatives when it considers a license application because they believe doing so would not be consistent with their statutory authority, although NRC stated that both functions could be viewed as consistent with each agency's respective missions and authorities. As a result, agencies' efforts are fragmented and in some cases, working at cross purposes.

In October 2021, GAO identified three matters for consideration by Congress: (1) to consider directing establishment of a national strategy for replacing technologies that use high-risk radioactive materials with alternative technologies; (2) to provide authority to agencies directed to implement any aspects of the strategy; and (3) to consider directing and authorizing the NRC to incorporate the consideration of alternative technologies in its licensing process. As of March 2022, these matters for consideration have not been implemented.

With a national strategy in place to guide federal efforts to advance alternative technologies for applications using high-risk radioactive materials, agencies will be better able to coordinate actions, articulate meaningful goals, and define roles and leadership toward reducing fiscal exposure and health and security risks. Although there could be savings, GAO cannot estimate any savings because it would depend on a number of factors, including (1) when and how the national strategy would be implemented, (2) the impact of that plan and associated changes on the risk of a dirty bomb, and (3) specific details about the nature of any dirty bomb that might be prevented.

Table 28 in appendix VI provides additional program related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to the Department of Energy (DOE), NNSA, NRC, the Food and Drug Administration (FDA), and OSTP for review and comment. OSTP and DOE said they had no comments on this report section. NNSA, NRC, and FDA provided technical comments, which GAO incorporated as appropriate.

Related GAO Product: *Alternatives to Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb.* [GAO-22-104113](#). Washington, D.C.: October 21, 2021.



Mission area:
Homeland security,
law enforcement or both

Source: PhotoDisc. | GAO-22-105301

10. Biodefense Preparedness and Response

Federal and non-federal entities have opportunities to better prepare for and respond to significant biological incidents, including to better manage fragmented federal efforts.

Implementing Entity

Departments of Homeland Security, Defense, Health and Human Services, and Agriculture

Related GAO Product

[GAO-21-513](#)

Link to Actions

GAO identified 16 actions—four actions each for DHS, DOD, HHS, and USDA—to work through the Biodefense Steering Committee in order to better prepare for the next biological threat. See GAO's [Action Tracker](#).

Contact Information

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The unprecedented scope and scale of the COVID-19 pandemic placed into sharp focus the critical capabilities needed to execute a nationwide response to a worldwide significant biological incident. However, the response to the COVID-19 pandemic highlighted a disconnect between preparedness activities and exercises conducted prior to the pandemic and what was needed for an effective response.

Preparing to detect, respond to, and recover from potentially catastrophic biological threats is an inherently enterprise-wide undertaking, meaning it requires the capabilities and coordination of multiple federal agencies, multiple levels of government, and nongovernmental entities. Capabilities such as global supply chain logistics, mass testing and vaccination, data integration and analysis, and communication among various levels of government and directly with the public reach beyond the mission space of a single agency. The 2018 National Biodefense Strategy outlines the nationwide approach with specific goals and objectives to help prepare for and respond to such incidents.

In August 2021, GAO found that challenges previously identified in numerous exercises and incidents from 2009 through 2019 persisted during the COVID-19 response. Further, GAO interviewed selected nonfederal partners, such as officials from state emergency management and public health departments who stated they felt underprepared to respond to the COVID-19 pandemic. Specifically, GAO found that the nation lacked elements necessary for preparing for nationally significant biological incidents, including a process at the interagency level to assess and communicate priorities for exercising biodefense capabilities.

GAO also identified common long-standing biodefense challenges in coordinating response capabilities, managing information, and overall planning and exercise efforts. Further, GAO determined that agencies with biodefense responsibilities do not routinely work together in monitoring results from exercises and real-world incidents to identify patterns and root causes for systemic challenges. Existing gaps in preparing for nationally significant biological events, such as the COVID-19 pandemic, limit the ability to implement the preparedness and response goals of the National Biodefense Strategy.

The nature of biological incidents presents inherent and unique challenges, not only because of the fragmented nature of preparedness and response activities but also because nationally significant biological incidents tend to be low-probability, yet high-consequence, events. To help the biodefense enterprise prepare for nationally significant biological incidents, GAO recommended the following actions that the interagency bodies responsible for implementing the National Biodefense Strategy should take:

- Define a set of capabilities for responding to nationally significant biological incidents;

- Establish a process at the interagency level for agencies to assess and communicate priorities for exercising biodefense capabilities;
- Provide guidance for federal and nonfederal partners on how to report on biodefense capabilities in after-action reports for exercises and real-world incidents in a consistent manner; and
- Routinely monitor the results of interagency biological exercises and real-world incidents to identify and report patterns of challenges, potential root causes, and recommendations for addressing them, including the responsible agencies, to the Biodefense Steering Committee.

In August 2021, the Departments of Homeland Security (DHS), Health and Human Services (HHS), and Agriculture (USDA) concurred with all four recommendations made to each agency and the Department of Defense (DOD) partially concurred with all four recommendations. In January 2022 and March 2022, DHS, DOD, and USDA reported that the process for interagency biodefense coordination was undergoing review. DHS, DOD, and HHS further stated that they were continuing to work with interagency partners to incorporate GAO's recommendations during this time.

The ability to monitor and assess the outcomes of interagency biological incident exercises and real-world events could be instrumental in identifying persistent challenges and their root causes before they become systemic, intractable problems. Identifying these issues could also help agencies prioritize which capabilities need further development or exercising. Implementing these measures to better manage fragmentation will help ensure the nation is better positioned to respond to the next biological threat.

Table 29 in appendix VI lists federal programs or other activities related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DHS, DOD, HHS, and USDA for review and comment. DOD and HHS said they had no comments on this report section. DHS and USDA provided technical comments, which GAO incorporated as appropriate.

Related GAO Product: *Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness*. [GAO-21-513](#). Washington, D.C.: August 4, 2021.



Mission area:
Homeland security,
law enforcement or both

Source: PhotoDisc. | GAO-22-105301

11. Law Enforcement's Use of Force

The Department of Justice should analyze use of force data collection efforts to identify the extent of potential overlap, validate these findings using relevant information, and identify options to better manage any existing overlap.

Implementing Entity

Department of Justice

Related GAO Product

[GAO-22-104456](#)

Link to Actions

GAO identified one action for DOJ to take to analyze potential overlap among its data collection efforts related to law enforcement's use of force. See GAO's [Action Tracker](#).

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Recent deaths during encounters with law enforcement have generated interest in the federal government's efforts to better understand and reduce the use of excessive force. The Department of Justice (DOJ) has noted that such incidents can erode public trust in law enforcement and hamper its effectiveness. According to DOJ, law enforcement officers may use force to mitigate an incident, make an arrest, or protect themselves or others from harm. If an officer uses more force than is reasonable under the circumstances, that use of force is excessive and may violate an individual's civil rights.

DOJ collects data from federal, state, and local law enforcement agencies on their use of force and deaths in custody, but in December 2021 GAO found that DOJ faced challenges in its efforts to collect data on law enforcement's use of force due to insufficient participation and incomplete reporting by state and local law enforcement agencies. Further, GAO found that some of DOJ's data collection efforts may overlap. GAO's analysis indicates that DOJ may collect overlapping data through some of its data collection efforts, which could lead to lower response rates, and ultimately, undermine the completeness and quality of submissions. For example, both the Federal Bureau of Investigation (FBI) and the Bureau of Justice Assistance (BJA) collect data on the number and characteristics of individuals who died in arrest-related incidents involving state and local law enforcement agencies. Additionally, both the FBI and the Bureau of Justice Statistics collect similar data on fatal use of force incidents involving federal law enforcement agencies. However, despite the potential for overlap in these data collections, DOJ has not completed a review of the extent of the potential overlap among them.

DOJ officials told GAO that the components have taken some steps to coordinate data collection efforts related to law enforcement's use of force; however, at the time of GAO's review, these steps were incomplete, had not been formalized, and did not include all relevant components. FBI and BJA officials told GAO they had drafted a memorandum outlining the responsibilities of each agency and the terms of data sharing. However, the memorandum was not yet finalized in August 2021 and further, DOJ has not completed an analysis of potential overlap or established a deadline for such analysis. Additionally, the draft memorandum, as described by agency officials, discusses data sharing between the BJA and the FBI but does not include potential overlap with data collected by the Bureau of Justice Statistics. GAO has outlined steps for agencies to take when there might be duplication, overlap, or fragmentation. This guidance recommends that agencies identify the potential overlap and its related effects, validate their findings using relevant information, and identify options to better manage overlap, as appropriate.

GAO recommended that the Attorney General complete an analysis to understand the extent of potential overlap among its data collection efforts related to use of force and its positive or negative effects, validate

these findings using relevant information, and identify options for managing such overlap. DOJ concurred with this recommendation, stating that it will expand its efforts to identify and implement death in custody data collection best practices and identify the effects of any overlapping data collection efforts, including all data collection related to law enforcement's use of force.

This analysis on the extent of potential overlap among DOJ's data collection efforts related to use of force could help increase participation in these data collection efforts, thereby improving the quality of the data collected.

Table 30 in appendix VI provides additional program information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOJ for review and comment. In February 2022, DOJ officials stated that the FBI and BJA had finalized their memorandum of understanding regarding the sharing of death in custody data in September 2021. The DOJ officials stated that DOJ was working to document a cross-comparison analysis of arrest-related death data, to be completed later in 2022.

Related GAO Product: *Law Enforcement: DOJ Can Improve Publication of Use of Force Data and Oversight of Excessive Force Allegations.* [GAO-22-104456](#). Washington, D.C.: December 7, 2021.



Source: PhotoDisc. | GAO-22-105301

12. Digital Service Guidance

The Office of Management and Budget and General Services Administration could better manage fragmentation and reduce the risk of overlapping and duplicating efforts in developing information technology guidance for federal agencies by improving coordination between their U.S. Digital Service and 18F programs.

Implementing Entity

Office of Management and Budget and General Services Administration

Related GAO Product

[GAO-22-104492](#)

Link to Actions

GAO identified two actions, one each for OMB and GSA to improve coordination on the planning and development of IT guidance. See GAO's [Action Tracker](#).

Contact Information

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Federal agencies spend more than \$100 billion annually on IT to improve their mission delivery and support and enhance infrastructure, security, and management. However, because of longstanding challenges, the federal government's management of IT acquisitions and operations has been on GAO's high-risk list since 2015.

To help address agencies' troubled IT efforts, the federal government established the Office of Management and Budget's (OMB) U.S. Digital Service (USDS) and the General Services Administration's (GSA) 18F programs. These programs help federal agencies deliver digital services, such as public facing websites and online benefit applications. To fulfill their missions, they conduct similar activities, such as providing expertise to agencies on specific IT projects, recruiting IT experts, and developing IT guidance to assist agencies.

In December 2021, GAO found that although USDS and 18F coordinated on IT projects and recruiting efforts, they did not consistently coordinate on IT acquisition and development guidance for agencies, as called for by leading collaboration practices identified in GAO's prior work. Specifically, GAO found that USDS and 18F had collaborated on guidance to help government teams design and build websites (the U.S. Web Design System), but they had also separately issued multiple IT guidance documents—USDS issued 10 guides and 18F issued 14 guides.

Although the guidance at times covered the same topics (e.g., both programs had issued guides on acquiring digital services using agile software development methods), GAO did not find significant issues with the content of the guidance released separately, such as conflicting information. However, GAO found that USDS and 18F did not have a formalized, documented approach to coordinating on guidance. USDS and 18F officials said they had coordinated on guidance when it made sense to do so and described examples of ad hoc ways in which communication about guidance had occurred, such as in meetings on other topics and informal communication among their employees. These officials also acknowledged the need to improve guidance coordination but did not have specific plans to do so.

In December 2021, GAO made two recommendations—one to OMB and one to GSA—to have USDS and 18F work with each other to establish and document how they will coordinate on the IT guidance they provide to agencies. In response, OMB and GSA generally agreed with GAO's recommendations, and said they will work with each other to address the recommendations and had begun meeting to develop new processes to ensure future coordination between the USDS and 18F programs. As of March 2022, OMB and GSA stated that they were continuing to meet together to develop new processes.

By formally coordinating on planning and developing guidance, USDS and 18F would better manage fragmented efforts to develop guidance for agencies and could reduce the risk of overlapping or duplicating their efforts, or presenting conflicting information in their guidance. Additionally, by coordinating more strategically on their guidance, USDS and 18F are more likely to identify and leverage each other's expertise in ways that enhance the guidance and assistance they provide to agencies.

Table 31 in appendix VI provides additional program and budgetary information related to this issue area.

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

Related GAO Product: *Information Technology: Digital Service Programs Need to Consistently Coordinate on Developing Guidance for Agencies.* [GAO-22-104492](#). Washington, D.C.: December 10, 2021.



Source: PhotoDisc. | GAO-22-105301

13. Farm Production and Conservation IT Duplication and Overlap

By developing a strategic plan with performance goals and measures, the U.S. Department of Agriculture's Farm Production and Conservation mission area could maximize efficiencies and reduce IT duplication and overlap.

Implementing Entity

United States Department of Agriculture

Related GAO Product

[GAO-21-512](#)

Link to Actions

GAO identified two actions for USDA to maximize efficiencies, reduce IT duplication and overlap, and monitor program performance. See GAO's [Action Tracker](#).

Contact Information

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The U.S. Department of Agriculture (USDA), as part of its mission, helps farmers manage the risks inherent in farming and promotes economic development in rural areas. In fiscal year 2019, U.S. farmers, ranchers, and foresters received more than \$71 billion in USDA payments administered by agencies in the department's Farm Production and Conservation (FPAC) mission area. USDA's IT infrastructure enables farmers, ranchers, and other customers to enroll in programs, access services, and exchange information. In 2017, three USDA agencies—Farm Service Agency, Natural Resource Conservation Service, and Risk Management Agency—consolidated certain operations under the FPAC mission area, in part to increase efficiencies in their IT systems and thereby serve their customers better.

GAO reported that FPAC had several IT modernization initiatives underway to maximize efficiencies and reduce IT duplication and overlap. However, as of September 2021, FPAC had not developed a mission area IT strategic plan that included the necessary performance goals and measures to monitor its IT program performance. For example, FPAC had not yet defined the level of performance to be achieved related to reducing unnecessary IT duplication and overlap, or identified the indicators to be used in measuring progress towards the ongoing initiatives' goals. FPAC officials noted they were in the process of developing a 5-year IT roadmap to reflect the new administration's priorities and to identify areas of consolidation to reduce overlap or duplication, which they said would be used as a strategic document.

Accordingly, GAO recommended that FPAC develop an IT strategic plan, in alignment with USDA departmental policies and procedures, to include performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap, and to monitor IT program performance against this plan. USDA agreed with the recommendations and noted that, as of September 2021, FPAC was updating a draft 5-year IT plan to help reduce overlap and provide a roadmap for IT modernization. USDA added that it intended for the roadmap to include methods to track progress and measure efficiencies, which is expected to enable the department and FPAC to monitor progress in reducing IT overlap and duplication. As of February 2022, USDA officials noted that FPAC plans to complete its 5-year IT plan and begin conducting quarterly reviews on progress against the IT plan to reduce IT overlap and duplication in the second quarter of fiscal year 2022.

Until FPAC has a strategy to guide its duplication and overlap initiatives and the associated performance goals and measures to monitor IT program performance, the mission area may miss opportunities for achieving financial savings and improving the efficiency and effectiveness of its programs. Further, without a strategy and associated performance goals and measures, the mission area will lack insight to effectively demonstrate how its IT and information resources goals map to FPAC's mission and organizational priorities.

While the FPAC agencies can achieve cost savings by eliminating duplicative IT or reducing overlap, GAO is unable to estimate the potential savings because the amount of savings will depend on various factors including the extent of unnecessary duplicative or overlapping efforts identified. Until FPAC defines the level of performance to be achieved related to reducing IT duplication and overlap, or identifies the indicators to be used in measuring progress towards the initiatives' goals, the mission area will not be able to track progress and measure efficiencies.

Table 32 in appendix VI provides additional program and budgetary information related to this issue area.

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

Related GAO Product: *IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area.* [GAO-21-512](#). Washington, D.C.: September 23, 2021.



Mission area:
Science and the environment

Source: Brand X Pictures. | GAO-22-105301

14. Emergency Watershed Protection

The U.S. Department of Agriculture should clarify and document roles and responsibilities for Emergency Watershed Protection projects on National Forest System lands to help address fragmentation and ensure sponsors design the most effective projects.

Implementing Entity

U.S. Department of Agriculture

Related GAO Product

[GAO-22-104326](#)

Link to Actions

GAO identified one action for USDA to clarify roles and responsibilities for how and when emergency watershed protection projects can be done on National Forest System lands. See GAO's [Action Tracker](#).

Contact Information

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Hurricanes, floods, wildfires, and other natural disasters can damage watersheds, creating threats to life and property. Congress appropriated over \$1.3 billion to the Emergency Watershed Protection (EWP) program from fiscal years 2015 through 2020. The U.S. Department of Agriculture's (USDA) EWP program provides technical and financial assistance to help nonfederal entities implement emergency measures to relieve imminent threats to life and property in watersheds damaged by a natural disaster. The program is primarily administered by the Natural Resources Conservation Service (NRCS), and the Forest Service has a role in implementing it. Emergency watershed protection projects may be implemented on federal and nonfederal lands.

Wildfires on federal lands may lead to flooding that can negatively affect life and property on nonfederal land downstream, such as by reducing water quality, damaging roads, and threatening homes. Some stakeholders said that, in certain cases, EWP projects may be more effective at protecting nonfederal land downstream if the projects were carried out on National Forest System land, but they were either discouraged from doing so or told by NRCS officials that they could not implement EWP projects on such lands.

In October 2021, GAO found that NRCS and the Forest Service do not have a current memorandum of understanding (MOU) or guidance that clarifies their respective roles and responsibilities in administering the EWP program on National Forest System lands. In the absence of an MOU or guidance that clarifies roles and responsibilities under the EWP program, NRCS and the Forest Service may continue to face challenges managing fragmented implementation of post-fire emergency measures in damaged watersheds.

GAO recommended that the Secretary of Agriculture, in consultation with the Chiefs of NRCS and the Forest Service, develop an MOU or guidance clarifying roles and responsibilities for how and when EWP projects can be done on National Forest System lands. NRCS and the Forest Service concurred with the recommendation.

Better managing fragmentation by clarifying roles and responsibilities and formally documenting how NRCS and the Forest Service will collaborate to operate the EWP program would help the agencies and stakeholders better understand the Forest Service's role and implement the most effective watershed protection projects within the constraints of the program.

Table 33 in appendix VI provides additional program and budgetary information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to USDA for review and comment. USDA did not provide comments on this section.

Related GAO Product: *Emergency Watershed Protection: Assistance Program Helps Meet Post-Disaster Needs and Could Be Improved with Additional Guidance.* [GAO-22-104326](#). Washington D.C.: October 28, 2021.



Mission area:
Science and the environment

Source: Brand X Pictures. | GAO-22-105301

15. High-Performance Computing

The Office of Science and Technology Policy could better manage fragmentation in federal efforts to advance high-performance computing by fully incorporating desirable characteristics of a national strategy.

Implementing Entity

Office of Science and Technology Policy

Related GAO Product

[GAO-21-104500](#)

Link to Actions

GAO identified two actions for OSTP to better achieve the objectives of the national strategy for high-performance computing. See GAO's [Action Tracker](#).

Contact Information

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High-performance computing—the use of aggregated computing power to achieve much higher performance than a typical desktop computer or workstation—is essential to the nation's security, global economic competitiveness, and scientific discovery. Issues of strategic importance require high-performance computing, such as management of the national nuclear stockpile, research on COVID-19, development of climate models, and support for advances in commercial manufacturing.

In 2015, Executive Order 13702, which established the National Strategic Computing Initiative (NSCI), stated that it is the policy of the United States to sustain and enhance U.S. scientific, technological, and economic leadership in high-performance computing through a coordinated federal strategy. It addressed fragmentation of strategic computing responsibilities across the government by outlining roles for 10 federal agencies and establishing the NSCI Executive Council. This council, co-chaired by the Directors of the Office of Science and Technology Policy (OSTP) and the Office of Management and Budget, was established to ensure accountability for, and coordination of, high-performance computing research, development, and deployment activities within the NSCI. The executive council issued a strategic plan in 2016, which was updated in 2020.

In September 2021, GAO found that federal agencies made significant advances toward implementing the objectives of the 2016 strategic plan. In particular, the Department of Energy was close to delivering the first of three computing systems that were expected to be among the most powerful computers in the world when completed.

However, OSTP and other agencies inconsistently reported on progress towards the 2016 strategic plan's objectives, and OSTP was not aware of any reports prepared by the executive council that documented progress. The executive order that established the NSCI required the executive council to document progress annually for 5 years after the establishment of an implementation plan. Some nonfederal stakeholders from academia and industry told GAO the lack of progress reports limited their visibility into the accomplishments achieved under the 2016 strategic plan and remaining work.

GAO also found that the 2020 strategic plan did not fully address some of the desirable characteristics of a national strategy that GAO described in its prior work. For example, the plan did not describe the resources or investments needed to implement it. In addition, the 2020 strategic plan did not contain performance measures or a process for monitoring and reporting on progress. OSTP and agency officials said they planned to release a more detailed implementation roadmap but did not describe what details the roadmap would include.

In 2021, GAO made two recommendations to OSTP to (1) address each of the desirable characteristics of a national strategy, as practicable, in the implementation roadmap for the 2020 strategic plan or through other

means; and (2) prepare publicly available annual reports, in consultation with the 10 federal agencies, assessing progress made in implementing the 2020 strategic plan. OSTP concurred with both recommendations. As of January 2022, OSTP stated that the implementation plan for the 2020 strategic plan was undergoing interagency review and would be published soon. OSTP also stated that the relevant interagency coordinating bodies for the plan had initiated a process to develop an annual report that would provide information on the progress toward the goals of the 2020 strategic plan.

The desirable characteristics of an effective national strategy consist of elements that help federal agencies implement the strategy and achieve its goals. By more fully addressing these desirable characteristics and providing annual reports on implementation of the 2020 strategic plan, OSTP and agencies can better manage fragmentation and help Congress and the public gain a better understanding of efforts to sustain and enhance U.S. leadership in high-performance computing.

Table 34 in appendix VI provides additional program and budgetary information related to this issue area.

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

Related GAO Product: *High Performance Computing: Advances Made Towards Implementing the National Strategy, but Better Reporting and a More Detailed Plan Are Needed.* [GAO-21-104500](#). Washington, D.C.: September 30, 2021.



Source: Brand X Pictures. | GAO-22-105301

16. Nuclear Waste Cleanup Research and Development Efforts

By following leading practices for collaboration, the Department of Energy could better manage fragmentation and reduce potential duplication and overlap in its research and development to address its nuclear waste cleanup mission.

Implementing Entity

Department of Energy

Related GAO Product

[GAO-22-104490](#)

Link to Actions

GAO identified three actions for DOE to better manage fragmentation and reduce potentially duplicative and overlapping research and development to address its nuclear cleanup mission. See GAO's [Action Tracker](#).

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Research and development has played an essential role in the Department of Energy's (DOE) efforts to safely and effectively clean up massive amounts of contamination from decades of nuclear weapons production and energy research. DOE is responsible for the largest share—about 85 percent as of fiscal year 2020—of the federal government's environmental liabilities. In 2017, GAO designated the federal government's environmental liabilities as a high-risk area because of the large and growing estimated costs of cleaning up areas where federal activities have contaminated the environment. DOE's Office of Environmental Management (EM) is responsible for cleaning up nuclear waste at the 16 sites under the agency's care and identifies research and development needed to conduct this cleanup in more effective and efficient ways.

In October 2021, GAO found that EM uses both formal and informal mechanisms to coordinate research and development across its complex, which refers to EM headquarters, its cleanup sites, and DOE's national laboratories. For example, EM facilitates collaboration through working groups to share information with other offices and programs throughout DOE. EM's coordination of research and development efforts fully aligns with four of GAO's seven leading practices for collaboration, such as clarifying roles and responsibilities and including relevant participants.

However, EM does not fully follow the other three leading practices of (1) common terminology and definitions to bridge organizational cultures, (2) identifying and tracking resources, and (3) defining outcomes and monitoring progress for accountability. Specifically, GAO found that EM has not shared a common definition of research and development with relevant stakeholders. Also, EM officials said that the agency does not have an internal system to identify and track research and development funding, throughout the complex. Finally, the agency's ongoing efforts to monitor outcomes do not cover the entire EM complex; for example, a recent review did not include all 16 sites in its scope.

In October 2021, GAO recommended that DOE develop and disseminate a common definition of research and development for EM and its sites, systematically collect comprehensive data on its research and development funding, and deploy a system to collect these data to monitor and evaluate progress toward outcomes throughout the EM complex. DOE agreed with these recommendations.

By taking these actions to align research and development efforts with leading practices for collaboration, DOE could help ensure that EM is positioned to better manage fragmentation across the EM complex and reduce potentially duplicative and overlapping activities to address EM's nuclear waste cleanup mission.

Table 35 in appendix VI provides additional program information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to DOE for review and comment. DOE said it had no comments on this report section.

Related GAO Product: *Nuclear Waste Cleanup: DOE Needs to Better Coordinate and Prioritize Its Research and Development Efforts.* [GAO-22-104490](#). Washington, D.C.: October 28, 2021.

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

This appendix summarizes five new areas for Congress or executive branch agencies to consider taking action that could either reduce the cost of government operations or enhance revenue collections for the U.S. Department of the Treasury.



Source: Department of Defense/Helene C. Stikkel. | GAO-22-105301

17. F-35 Lightning II Sustainment

The Department of Defense could reduce F-35 sustainment costs by **hundreds of millions, or even billions, of dollars over several years** by developing a strategic approach to ensure that the services can afford to operate and support the F-35.

Implementing Entity

Congress and the Department of Defense

Related GAO Product

[GAO-21-439](#)

Link to Actions

GAO identified one matter for Congress and four actions to DOD to improve the affordability of the F-35 program. See GAO's [Action Tracker](#).

Contact Information

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The F-35 Lightning II will be the cornerstone of the United States military's tactical air force for decades to come. With its advanced capabilities, this aircraft represents a growing portion of the Department of Defense's (DOD) tactical aviation fleet, with about 400 aircraft fielded. DOD plans to procure nearly 2,500 F-35s at an estimated 66-year life cycle cost exceeding \$1.7 trillion—with about \$1.3 trillion of those costs associated with operating and sustaining the aircraft.

In July 2021, GAO found that since 2012, estimated F-35 life cycle sustainment costs have increased steadily from \$1.11 trillion to \$1.27 trillion, even though DOD has made efforts to reduce costs. Also, the Air Force, Marine Corps, and Navy face a substantial and growing gap between estimated sustainment costs and affordability constraints (i.e., costs per tail (aircraft) per year the services project they can afford), totaling about \$6 billion in 2036 alone, when not factoring in potential aircraft attrition (see figure 8). As a result, the services collectively will be confronted with sustainment costs that they project will be unaffordable over the life cycle of the program.

Figure 8: Gap between F-35 Affordability Constraints and Estimated Sustainment Costs in 2036

Service and aircraft	2020 JPO CPTPY estimate in steady state ^a	Affordability constraint	Gap between projected cost and affordability constraint	Planned aircraft total in steady state ^a year 2036	Total cost overrun in steady state ^a year 2036
Air Force F-35A	(\$7.8)	- \$4.1)	= \$3.7	x 1,192	= \$4.4 billion
Marine Corps F-35B	(\$9.1)	- \$6.8)	= \$2.3	x 353	= \$812 million
Marine Corps F-35C	(\$7.9)	- \$6.8)	= \$1.1	x 67	= \$74 million
Navy F-35C	(\$9.9)	- \$7.5)	= \$2.4	x 273	= \$655 million
CPTPY cost per tail (aircraft) per year					Almost \$6 billion

Source: GAO analysis of Joint Program Office (JPO) data. | GAO-22-105301

Note: Costs are in constant year 2012 dollars as that was the year when the F-35 program was most recently re-baselined.

^aSteady state years for the F-35 program are defined in each respective service's affordability analysis as: US Air Force/F-35A – 2036-2041; US Marine Corps/F-35B – 2033-2037; and US Navy/F-35C – 2036-2043. Steady state refers to the program's peak operating point.

GAO found that DOD does not have a pathway to close the substantial gap between estimated sustainment costs for the F-35 and service-established affordability constraints, nor is it required to periodically report to Congress on these. Cost reductions become increasingly difficult as the program matures, and achieving cost reductions of this magnitude in sustainment costs presents a formidable challenge for the program. Within

DOD there are differing perspectives on the best course of action to achieve the affordability constraints and the program does not have a strategic approach for ensuring the services can afford to operate and support the F-35.

GAO suggested that Congress consider (1) requiring DOD to report annually on progress achieving the services' affordability constraints, and (2) making future F-35 aircraft procurement decisions contingent on DOD's progress in achieving F-35 sustainment affordability constraints. In the National Defense Authorization Act for Fiscal Year 2022, Congress took steps to limit the quantity of F-35s procured by the military services beginning in fiscal year 2029 based on their ability to achieve affordability cost targets.

GAO also made four recommendations to DOD. Specifically, DOD should (1) assess its ability to meet the services' affordability constraints with existing or planned cost-reduction efforts, (2) assess and document changes to service-related F-35 program requirements (e.g., the number of aircraft purchases and flying hours) to achieve cost-reductions, (3) develop a plan with detailed actions and milestones for achieving affordability constraints, and (4) develop a risk-management approach for addressing potential challenges or making adjustments to achieve affordability objectives.

DOD generally concurred with each recommendation and identified actions it was taking or planning to address them. As of March 2022, DOD said it is working to develop updated F-35 sustainment affordability constraints by the end of 2022 to reflect any changes in department priorities that result from the fiscal year 2023 budget process.

Implementing GAO's recommendations will help ensure that DOD can afford to sustain the F-35 program. Successful actions aligned with GAO's recommendations could result in hundreds of millions, or even billions, of dollars in cost avoidance. For example, just a 10-percent reduction in the projected \$6 billion affordability gap in the year 2036 could result in \$600 million in cost avoidance in that year alone with cost avoidance totaling billions of dollars over the entirety of the program's life cycle. DOD could also decide to revise its affordability constraints—increasing the costs it finds acceptable to be allocated to the sustainment of the F-35. However, this would likely mean that DOD would need to make adjustments in its planning and budget priorities to offset the acceptance of higher F-35 sustainment costs. Ultimately, DOD's decisions will be informed by national security considerations, competing budgetary priorities, and congressional direction and appropriations.

Table 36 in appendix VI provides additional program and budgetary information related to this issue area.

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

Related GAO Product: *F-35 Sustainment: DOD Needs to Cut Billions in Estimated Costs to Achieve Affordability.* [GAO-21-439](#). Washington, D.C.: July 7, 2021.



Source: PhotoDisc. | GAO-22-105301

18. Federal Contracting Metrics

Contracting leaders at federal agencies should use metrics measuring cost reduction or avoidance to improve the performance of their procurement organizations and potentially save **billions of dollars annually**.

Implementing Entity

Departments of the Army, the Navy, Homeland Security, and Veterans Affairs, and the National Aeronautics and Space Administration

Link to Actions

GAO identified five actions for federal agencies to improve the performance of their procurement organizations. See GAO's [Action Tracker](#).

Related GAO Product

[GAO-21-491](#)

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Each year, federal agencies spend over \$500 billion to buy a wide variety of products and services, ranging from cutting-edge military aircraft to common office supplies. Given the amount of federal funds spent and the missions these contracts support, it is critical that agencies' procurement leaders effectively manage the organizations that award the contracts for these products and services.

In July 2021, GAO identified key practices that leading private sector companies use to improve the way they buy products and services and found that several of the federal government's largest agencies do not consistently use those key practices to improve the performance of their procurement organizations. GAO reviewed six agencies, selected because they had very large contract obligations or were included in GAO's High Risk List because of contract management challenges: the Departments of the Air Force, the Army, the Navy, Homeland Security (DHS), and Veterans Affairs (VA), and the National Aeronautics and Space Administration (NASA).

GAO found only procurement leaders at NASA collaborated with end users when developing performance metrics, and none of the leaders consistently used outcome-oriented metrics to measure the timeliness of deliveries, quality of deliverables, or end user satisfaction. Additionally, GAO found that procurement leaders at five of the six agencies—the Army, the Navy, DHS, VA, and NASA—do not consistently use outcome-oriented metrics that could help these agencies reduce or avoid costs, such as metrics that measure whether products and services cost more or less than they should.

GAO recommended that contracting leaders at the Army, Navy, DHS, VA, and NASA use metrics measuring cost reduction or avoidance to improve the performance of their procurement organizations and potentially save billions of dollars annually. Army, Navy, VA, and NASA agreed with the recommendations, and GAO is tracking progress made toward implementing them.

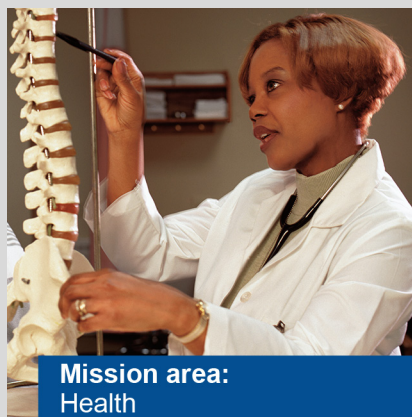
DHS did not agree, stating that metrics measuring cost reduction or avoidance, among other outcomes, do not necessarily capture the most relevant aspects of procurement organizations' performance. In February 2022, DHS restated its position but stated it would review its current metrics to determine whether they appropriately measure the intended procurement outcomes. DHS stated it would complete this effort by November 2022. GAO continues to believe the recommendation is relevant. For example, GAO found the Air Force's senior procurement leader had used a metric measuring cost reduction or avoidance to manage the Air Force's procurement organizations, and as of March 2021, the Air Force had identified \$2.38 billion in cost savings and avoidance.

Using outcome-oriented performance measures—including metrics measuring cost reduction or avoidance—can help the these agencies realize billions of dollars in cost savings each year by identifying improvement opportunities, setting priorities, and better allocating resources. Experts at academic institutions and professional associations told GAO that companies use such metrics to identify which of their procurement teams are reducing costs, and corporate procurement leaders provided specific examples of how they have used outcome-oriented performance data to make management decisions. In fiscal year 2020, the five agencies to which GAO addressed these recommendations awarded contracts totaling more than \$320 billion. While GAO cannot precisely estimate the future savings resulting from these actions, even a 1 percent improvement in performance would result in billions of dollars in annual savings.

Table 37 in appendix VI provides additional program and budgetary information related to this issue area.

Agency Comments and GAO’s Evaluation: GAO provided a draft of this report section to the Departments of the Army, the Navy, Homeland Security, and Veterans Affairs, and NASA for review and comment. VA said it had no comments on this report section. The Departments of the Army, Navy, and Homeland Security, and NASA provided technical comments, which GAO incorporated as appropriate.

Related GAO Product: *Federal Contracting: Senior Leaders Should Use Leading Companies’ Key Practices to Improve Performance.* [GAO-21-491](#). Washington, D.C.: July 27, 2021.



Mission area:
Health

Source: Dynamic Graphics. | GAO-22-105301

19. Staffing and Critical Incidents in Medicare Skilled Nursing Facilities

Congress should consider directing the Department of Health and Human Services to implement additional payment reductions for Skilled Nursing Facilities with high rates of potentially preventable hospital readmissions and emergency room visits, potentially saving **hundreds of millions of dollars** to Medicare.

Implementing Entity

Congress

Related GAO Product

[GAO-21-408](#)

Link to Actions

GAO identified a matter for Congress to help reduce unnecessary spending in Medicare. See GAO's [Action Tracker](#).

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In 2019, Medicare spent nearly \$28 billion on care provided to 1.5 million beneficiaries in about 15,500 skilled nursing facilities (SNF)—a type of nursing facility that provides residents short-term rehabilitation care after a hospital stay. Medicare pays SNFs a daily payment rate intended to cover almost all services provided to beneficiaries, including nursing, therapy, and ancillary services such as drugs and laboratory tests. Medicare adjusts the daily payment rates to account for differences in the medical needs of residents in each SNF.

Research has shown that inadequate nurse staffing of SNFs can result in potentially preventable critical incidents, such as hospital readmissions or emergency room visits that occur within 30 days of the SNF admission. Medicare incurs additional spending for such critical incidents above and beyond spending for the daily payments to SNFs.

In July 2021, GAO estimated that in 2018 (the most recent SNF-level data available at the time of GAO's analysis), Medicare incurred over \$5 billion in additional spending—most of which was for about 377,000 hospital readmissions generated by all SNFs (including those with lower than average nurse staffing rates). While it may not be feasible for SNFs to completely eliminate their hospital readmissions in a given year, GAO estimated that Medicare could have saved about \$476 million in 2018 if all SNFs had reduced their hospital readmissions by 2 percentage points.

The Centers for Medicare & Medicaid Services (CMS)—which administers Medicare—is authorized to reduce certain SNFs' daily payments by up to 2 percent to incentivize them to reduce their rates of hospital readmissions. Experts have noted that payment incentives under current law may not be sufficient to motivate SNFs to improve their staffing, which in turn could lead to reductions in critical incidents.

GAO recommended that Congress consider directing the Secretary of Health and Human Services (HHS) to implement additional reductions in payments to SNFs that generate Medicare spending on potentially preventable critical incidents, either through the existing payment reduction mechanism or some other vehicle. Congress has yet to do so as of March 2022. However, in August 2021, CMS stated that the COVID-19 pandemic had significantly affected the health care system, including hospital readmission rates, and these effects were not uniform across SNFs nationwide. To avoid unfairly penalizing SNFs, CMS stated that it would not base payment reductions on SNFs' hospital readmission rates for the duration of the pandemic.

Without stronger payment incentives, Medicare is unlikely to reduce the billions in spending on potentially preventable critical incidents or the patient harm that can occur from them. As previously noted, while it may

not be feasible for SNFs to completely eliminate their hospital readmissions in a given year, GAO's analysis showed that even small incremental improvements could yield significant savings. For example, even a 2 percentage point reduction in readmissions could potentially save hundreds of millions of dollars to Medicare.

Table 38 in appendix VI provides additional program and budgetary information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to HHS for review and comment. HHS did not provide comments on this report section.

Related GAO Product: *Medicare: Additional Reporting on Key Staffing Information and Stronger Payment Incentives Needed for Skilled Nursing Facilities.* [GAO-21-408](#). Washington, D.C.: July 9, 2021.



Mission area:
Homeland security,
law enforcement or both

Source: PhotoDisc. | GAO-22-105301

20. BOP Emergency Preparedness and Response

The Bureau of Prisons should take steps to establish and incorporate cost-effective and feasible analytic features into its data systems and use these features to regularly conduct an analysis of its maintenance and repair project trends, which could save **hundreds of thousands of dollars**.

Implementing Entity

Bureau of Prisons

Related GAO Product

[GAO-22-104289](#)

Link to Actions

GAO identified three actions for the Bureau of Prisons to better monitor its maintenance and repair projects for possible project delays and cost escalation. See GAO's [Action Tracker](#).

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The Bureau of Prisons (BOP) is responsible for the maintenance and repair of 122 institutions. According to BOP officials, from calendar years 2017 through 2020, adverse weather events, such as hurricanes, affected 15 BOP institutions. As a result of some of these events, BOP institutions sustained damages, such as downed fencing, which require repairs to its infrastructure.

BOP has two systems—financial and property management—for collecting information on maintenance and repair projects, including those related to disasters. However, in February 2022, GAO found that BOP's ongoing efforts to make its data systems interoperable by October 2022 do not include analytic features such as project milestones and cost indicators. Without these analytic features, BOP is not positioned to identify trends in the type, timeliness, and cost of its projects.

Further, BOP officials stated that its existing two systems to collect information on maintenance and repair projects do not allow for certain query functionalities—such as alerts or analysis of trends—because they were not designed to do so. GAO's Asset Management and Disaster Resilience Frameworks emphasize the importance of organizations collecting and analyzing asset data that are accurate, understandable, and from a trusted source to help decision makers identify current and future disaster risk, and the impact of risk-reduction strategies.

GAO recommended both that BOP establish cost-effective and feasible analytic features and that it incorporate these features, as appropriate, into its planned interoperable financial and property management data systems to better monitor its maintenance and repair projects. GAO also recommended that BOP use these analytic features to regularly conduct an analysis of trends and make any warranted changes.

BOP disagreed with GAO's recommendations and stated that incorporating the recommended features into an interoperable system that is not designed for this type of analysis could require additional funding. However, GAO maintains that implementing these recommendations remains important because the process to make the data systems interoperable is underway. The timing presents an opportunity for BOP to consider the costs and feasibility of establishing and incorporating the analytic features to determine which features would be most feasible and cost-effective, and take steps to incorporate them. Furthermore, this would position BOP to not only make these improvements in the most cost-effective manner but also to better address unnecessary delays and costs moving forward.

In March 2022, BOP reiterated its position that incorporating the recommended features could require additional funding and that it would need to conduct a cost-benefit analysis to determine feasibility before being implemented. However, as GAO notes above, BOP's current process to make its data systems interoperable will allow BOP to consider the costs and feasibility of the recommended features to determine which features would be most feasible and cost-effective and take steps to incorporate them. Further, BOP stated that it has mechanisms to routinely monitor its projects through standard contract monitoring processes. Nevertheless, while these mechanisms allow BOP to monitor projects individually, BOP lacks mechanisms to give it visibility over its projects overall.

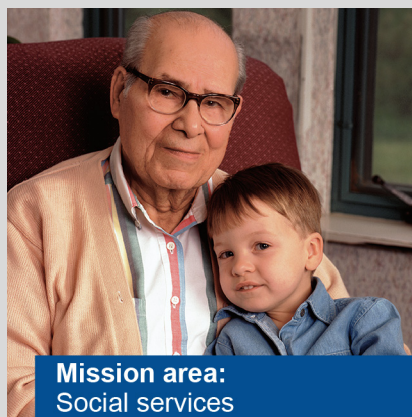
Ensuring that its planned interoperable systems incorporate appropriate analytic features could help BOP systematically collect information to assist with project monitoring and oversight. Specifically, these actions could enhance BOP's ability to identify trends in the timeliness of projects and the factors driving those trends. These actions could also help BOP prioritize maintenance projects and inform its disaster resilience efforts by helping it to identify the most effective risk-reduction strategies across all of its institutions.

GAO cannot precisely estimate the amount of potential savings that would result if BOP implemented GAO's recommendations because doing so would depend on the specific maintenance and repair projects impacted, the timing and nature of BOP's actions, and several other factors. However, in reviewing delayed projects initiated from fiscal year 2017 through 2020, BOP identified about \$2.5 million in additional costs. While it is not possible to determine what share of these costs were due to delays versus other factors—such as cost increases due to supply issues caused by the COVID-19 pandemic—BOP identified multiple projects with overruns that exceeded \$100,000. Some of these were due to issues such as staffing shortages, while others were attributed to complications arising during the contract-bidding process and paperwork processing delays. If implementing GAO's recommendations could eliminate even a few similar overruns, BOP could save hundreds of thousands of dollars.

Table 39 in appendix VI provides additional program and budgetary information related to this issue area.

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

Related GAO Product: *Bureau of Prisons: Enhanced Data Capabilities, Analysis, Sharing, and Risk Assessments Needed for Disaster Preparedness.* [GAO-22-104289](#). Washington, D.C.: February 2, 2022.



Source: Dynamic Graphics. | GAO-22-105301

21. Social Security Disability Payments

The Social Security Administration could potentially save **millions of dollars** by identifying and addressing the causes for overpayments to Ticket to Work participants.

Implementing Entity

Social Security Administration

Related GAO Product

[GAO-22-104031](#)

Link to Actions

GAO identified one action for SSA to identify and address the causes of Ticket to Work overpayments. See GAO's [Action Tracker](#).

Contact Information

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The Social Security Administration (SSA) pays billions of dollars annually in Disability Insurance and Supplemental Security Income benefits to people with disabilities. The Ticket to Work and Self-Sufficiency program was established in 1999, in part to help disability beneficiaries obtain employment and reduce dependence on disability benefits. Disability beneficiaries participate in Ticket to Work by assigning a "ticket" to service providers who, in turn, provide help with employment. SSA compensates the service providers when participants achieve designated levels of work and earnings.

Savings accrue when participants receive lower benefits or leave the disability rolls due to earnings from work; however, disability benefit overpayments can offset those savings. Overpayments can occur when (1) participants do not report earnings from work to SSA, or (2) SSA is delayed in adjusting benefit amounts after participants report their earnings. SSA incurs costs when it allows a beneficiary to keep overpayments or expends resources to recover them, an issue that has been highlighted in both GAO's High Risk List (Improving and Modernizing Federal Disability Programs) and in GAO's annual priority recommendations to SSA.

In October 2021, GAO found that while Ticket to Work service providers—both private employment networks and state vocational rehabilitation agencies—dedicate resources to helping participants manage overpayments, SSA has not identified root causes for overpayments to Ticket to Work participants. Additionally, participants who have achieved the stated program goals and reported their income correctly may be burdened by overpayments, which they have to pay back.

Many Ticket to Work participants benefited from the program financially; however, Ticket to Work generated net losses for SSA in each year GAO analyzed. GAO used SSA data from 2002, when the program began operating, through 2018—the most recent year available when GAO did its work—to estimate that 5 years after starting Ticket to Work, participants' average earnings were \$2,451 more per year than that of similar nonparticipants. Additionally, the percentage of Ticket to Work participants who left the disability rolls was modestly higher than that of similar nonparticipants. However, this positive financial effect was not large enough to outweigh SSA costs. Based on GAO's analysis, the costs of Ticket to Work exceeded the savings in disability benefits to SSA by an estimated \$806 million from 2002 through 2015, the most recent year with reliable savings data, as SSA retroactively updates disability payment data for up to 3 years.

Above and beyond this \$806 million in net costs, GAO estimated in October 2021 that from 2002 to 2015, SSA incurred an additional \$133 million to \$169 million in payment recovery and waiver costs annually due to the approximately \$768 million in disability benefit overpayments to participants over the same time period. GAO estimated that, compared to disability beneficiaries who did not participate, participants were more than twice as likely to receive disability benefit overpayments within 5 years after starting the program.

In October 2021, GAO recommended SSA identify the root causes of overpayments to Ticket to Work participants and take appropriate actions to address them. SSA agreed with GAO's recommendation and stated it was investigating the root causes of overpayments across all of its benefit programs. However, SSA's root cause analysis of overpayments to all beneficiaries was not focused on the specific circumstances of beneficiaries who participate in the Ticket to Work program. In March 2022, SSA said it would provide an update on actions to address GAO's recommendation later in the spring.

Identifying and addressing the root causes of overpayments among Ticket to Work participants could increase annual savings for SSA and taxpayers and reduce repayment burdens on affected participants. While GAO cannot precisely estimate the amount, if overpayments to Ticket to Work participants were reduced by even 1 percent SSA could save millions of dollars over a 5-year period. Further, SSA could improve Ticket to Work's effectiveness and ease of use by participants by better addressing overpayments and mitigating concerns about receiving and repaying overpayments among eligible individuals who might want to participate in the program.

Table 40 in appendix VI provides additional program information related to this issue area.

Agency Comments and GAO's Evaluation: GAO provided a draft of this report section to SSA for review and comment. SSA stated that it had no comment on this report section.

Related GAO Product: *Social Security Disability: Ticket to Work Helped Some Participants, but Overpayments Increased Program Costs.* [GAO-22-104031](#). Washington, D.C.: October 28, 2021.

Appendix IV: New Actions Added to Existing Areas in 2022

As part of our March 2022 update of GAO's [Action Tracker](#), we are adding 34 new actions based on GAO reports that fall within the scope of nine existing areas identified in prior annual reports.

Appendix IV: New Actions Added to Existing Areas in 2022

New Action Added to Existing Area



Department of Defense Commissaries and Exchanges

In February 2022, GAO identified one new action to help the Department of Defense better manage fragmentation among its commissaries and exchanges by establishing an overarching policy and more consistent processes to provide reasonable assurance that its resale goods are not produced by forced labor.

GAO product with new action(s):
[GAO-22-105056](#)

Updates on prior actions:

- Three previous actions have been addressed.
- See the [Action Tracker](#) for more information.

The Department of Defense (DOD) has established a common goal of seeking to prevent human trafficking, which can include forced labor. However, DOD has not taken steps to ensure collaboration across the commissaries and exchanges, including establishing an overarching policy and consistent processes to prevent the resale of goods produced by forced labor. The Defense Commissary Agency (DeCA) and the military exchanges have collaborated on some efforts, such as purchasing resale goods, although their collaboration has not focused on addressing forced labor. Further, DeCA and the exchanges have their own policies and processes to prevent the resale of goods produced by forced labor, which have resulted in inconsistencies. For example, DeCA and the exchanges have varying levels of requirements for their suppliers to provide information about their supply chains and the possible use of forced labor to produce goods for resale. With better collaboration and an overarching policy and processes to guide the efforts of the commissaries and exchanges, DOD can better manage fragmentation across DeCA and the exchanges and have more reasonable assurance that its resale goods are not produced by forced labor.

New action(s): GAO recommended in February 2022 that the Secretary of Defense ensure that the Under Secretary of Defense for Personnel and Readiness, in collaboration with the military departments, DeCA, and the military exchanges, establishes an overarching policy and consistent processes to provide reasonable assurance that the goods sold in the commissaries and exchanges are not produced by forced labor, including—for each type of resale good—consistent minimum requirements for that type of good and the supplier information that is to be collected for that type. DOD agreed with this recommendation.

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

Appendix IV: New Actions Added to Existing
Areas in 2022

New Action Added to Existing Area



Mission area:
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-22-105301

Defense Travel

In June 2021, GAO identified one new action to help the Department of Defense strengthen its ongoing initiatives to reduce improper travel payments, potentially saving **millions of dollars over 5 years**.

GAO product with new action(s): [GAO-21-214](#)

Updates on prior actions:

- Five previous actions have been addressed.
- See the [Action Tracker](#) for more information.

GAO reported in June 2021 that many Department of Defense (DOD) travelers do not stay in on-base lodging and are at times inappropriately reimbursed for off-base stays, despite established policy that requires travelers to use available on-base lodging facilities when traveling. Reimbursement of travelers for stays in off-base lodging when policy directed them to stay in on-base lodging is an improper payment and a monetary loss to the government. In a 2019 report, DOD estimated that \$13.7 million in travel costs could have been avoided in fiscal year 2016 if the requirement to stay on base had been properly enforced.

New action(s): GAO recommended that the Secretary of Defense ensure that the Under Secretary of Defense for Personnel and Readiness, in collaboration with the Assistant Secretary of Defense for Sustainment, assesses by military service the extent to which DOD servicemembers and civilian employees are inappropriately using off-base lodging for official travel and why it is occurring, and develop a plan to address any issues identified. DOD agreed and said it would address this recommendation. While GAO cannot precisely estimate the potential savings from this action, if DOD implemented this action, DOD could potentially save millions of dollars over 5 years.

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

Appendix IV: New Actions Added to Existing Areas in 2022

New Action Added to Existing Area



Mission area:
Economic development

Source: PhotoDisc. | GAO-22-105301

Economic Development Programs

In July 2021, GAO identified five new actions to help the Departments of Commerce, Housing and Urban Development, and Agriculture incorporate further collaboration to help grantees and local communities better manage fragmented efforts related to federal economic development.

GAO product with new action(s): [GAO-21-579](#)

Updates on prior actions:

- Two previous actions have been addressed and one action has been consolidated under another action area.
- See the [Action Tracker](#) for more information.

Federal agencies administer economic development programs that support state and local communities' efforts to develop strategic plans and encourage the leveraging of federal and state resources. However, GAO reported in July 2021 that the Department of Commerce's Economic Development Administration (EDA) and the Departments of Housing and Urban Development (HUD) and Agriculture (USDA) had not incorporated leading practices for effective interagency collaboration in select economic development programs. By incorporating these practices, such as updating written agreements and monitoring progress towards outcomes, these agencies could help their grantees and local communities manage fragmented efforts, such as better addressing economic development needs.

New action(s): In July 2021, GAO recommended that EDA and HUD should review their community and economic development interagency agreement to align with current priorities, determine to what extent to include USDA, and monitor progress toward achieving outcomes of their interagency agreement. Additionally, USDA should work with EDA and HUD to identify opportunities to be included in their strategic planning for community and economic development. All three agencies generally agreed with GAO's recommendations. As of March 2022, EDA stated that its existing agreement was limited to a specific task and therefore EDA may address the recommendations through a different interagency agreement or other document, action, or policy.

Agency comments and GAO's evaluation: GAO provided a draft of this report section to EDA, HUD, and USDA for review and comment. USDA and HUD stated they had no comments on this report section and EDA provided technical comments, which GAO incorporated as appropriate.

Appendix IV: New Actions Added to Existing Areas in 2022

New Action Added to Existing Area



DOE's Treatment of Hanford's Low-Activity Waste

In December 2021, GAO identified three new actions to help save **tens of billions of dollars** by allowing the Department of Energy to pursue less expensive disposal options.

GAO product with new action(s):
[GAO-22-104365](#)

Updates on prior actions:

- Two previous actions have been addressed and one action has been consolidated into another action.
- See the [Action Tracker](#) for more information.

The Department of Energy (DOE) oversees the treatment and disposal of 54 million gallons of nuclear and hazardous waste at the Hanford site in the state of Washington. DOE plans to vitrify (immobilize in glass) a portion of the waste, but it has not made a decision on how to treat and dispose of the rest (roughly 40 percent) referred to as supplemental low-activity waste. In December 2021, GAO found that without clear congressional authority, DOE faces legal challenges with its plans to immobilize its waste in grout (which is less expensive than using glass), transport it outside of Washington, and continue with its Test Bed Initiative, a scale test of an approach to demonstrate the feasibility of grouting, transporting, and disposing of certain waste offsite. These clarifications could help DOE save tens of billions of dollars. The lack of clarity regarding its authority may result in additional delays in treating and disposing of supplemental low-activity waste. GAO also found that DOE had not followed the best practice of analyzing a full range of disposal options. As a result, DOE is likely missing opportunities to reduce risks in waste treatment.

New action(s): GAO recommended in December 2021 that Congress should consider (1) 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 can be managed as a waste type other than high-level waste and can be disposed of outside Washington, and (2) specifying that Resource Conservation and Recovery Act's high-level waste vitrification standard does not apply to the volume of waste from the second phase of the Test Bed Initiative. GAO also recommended that DOE expand future analyses of disposal options to include all federal and commercial facilities that could potentially receive grouted supplemental low-activity waste from the Hanford site. DOE agreed with this recommendation.

Agency comments and GAO's evaluation: GAO provided a draft of this report section to DOE for review and comment. DOE said it had no comments on this report section.

Appendix IV: New Actions Added to Existing Areas in 2022

New Action Added to Existing Area



Oil and Gas Resources

In November 2021, GAO identified two new actions to help the Bureau of Land Management improve its oil and gas leasing process, which could potentially result in **millions of dollars** in additional revenues over the next decade.

GAO product with new action(s):
[GAO-22-103968](#)

Updates on prior actions:

- Three previous actions are partially addressed and four actions have not been addressed.
- See the [Action Tracker](#) for more information.

The Bureau of Land Management's (BLM) process for leasing federal lands for oil and gas development has changed in recent years due to technology developments. However, in November 2021 GAO found that BLM has not fully reviewed the application fees for leases since 2005. BLM's biennial reviews of its application fees do not currently consider all of the costs involved. A full review could help BLM determine if these fees cover costs as intended, including a likely increase in cost to the government associated with changes to the process. Further, BLM could consider charging a fee to nominate lands for leasing. BLM has not re-examined whether to charge such a fee since 2014, despite expending resources to process nominations that do not result in leases.

New action(s): GAO recommended in November 2021 that BLM should revise its approach to conducting biennial fee reviews to ensure that future reviews examine all costs BLM intended to recover and, where appropriate, adjust application fees accordingly. GAO also recommended that BLM re-examine whether to charge a fee for nominating lands for oil and gas development. BLM agreed with the recommendations. As of February 2022, the Department of the Interior reported that it plans to take steps that would address each action. GAO cannot estimate precisely the revenues generated from these actions because they will depend on whether BLM changes the fees, by how much, and any associated changes in potential lease behaviors, but if BLM adjusted fees to recapture even 10 percent of currently uncovered administrative costs, it could amount to millions of dollars in new revenues over the next decade.

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

Appendix IV: New Actions Added to Existing
Areas in 2022

New Action Added to Existing Area



Source: PhotoDisc. | GAO-22-105301

Department of Veterans Affairs Medical Facility Construction

In October 2021, GAO identified two new actions to help the Department of Veterans Affairs avoid schedule delays and better manage medical facility construction projects by improving communication between offices.

GAO product with new action(s):
[GAO-22-103962](#)

Updates on prior actions:

- Three previous actions have been addressed, two have been partially addressed, and one was overtaken by events.
- See the [Action Tracker](#) for more information.

In providing health care to over 9 million enrolled veterans, the Department of Veterans Affairs (VA) manages a portfolio that includes 5,625 owned and 1,690 leased buildings as of fiscal year 2020. GAO found instances of insufficient communication between (1) local offices and the Office of Construction and Facilities Management (CFM), and (2) local construction offices and the Office of Information and Technology (OIT). For example, CFM officials said that earlier involvement in projects could help avoid delays and ensure cost and schedule changes are properly documented. Improved communication would help ensure all parties are aware of project status at the appropriate time to avoid scheduling delays.

New action(s): GAO recommended in October 2021 that the Secretary of VA should (1) ensure that CFM and the regions and medical centers follow key practices for communication during projects, and (2) clearly define OIT's role in developing and executing construction projects. VA agreed with these recommendations. As of February 2022, VA officials said that CFM has drafted a project planning communication template to communicate project status and that VA has also established a working group that includes both CFM and OIT to coordinate project communication. The target date for completion of these efforts is April 30, 2022.

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

Appendix IV: New Actions Added to Existing
Areas in 2022

New Action Added to Existing Area



IRS Taxpayer Service

In April 2022, GAO identified three new actions to help IRS improve taxpayer service and better manage refund interest payments, potentially saving **\$20 million or more annually**.

GAO product with new action(s): [GAO-22-104938](#)

Updates on prior actions:

- Two actions have been addressed, three have been partially addressed, three have not been addressed, and one was overtaken by events.
- See the [Action Tracker](#) for more information.

GAO reported in April 2022 that IRS experienced challenges during the 2021 tax filing season, including a backlog of 8 million prior year returns and 35 million returns requiring review due to errors, which contributed to delayed refunds. IRS has paid almost \$14 billion in refund interest since 2015. Refund interest may occur due to factors within IRS's control (such as processing time) or outside of IRS's control (such as legislation with retroactive tax benefits). IRS has not established a mechanism to determine why it pays refund interest and how to reduce this amount. If the last 7 years' average interest paid annually by IRS could be reduced by 1 percent, IRS could save \$20 million per year. Taxpayers also struggled to get help from IRS and its "Where's My Refund" tool. Modernizing that tool would help IRS better serve taxpayers and could reduce telephone assistance costs, although GAO cannot estimate associated savings.

New action(s): GAO recommended that IRS work with the Department of the Treasury to modernize "Where's My Refund" to better address taxpayer needs, and IRS agreed. GAO also recommended that IRS determine why it pays interest to taxpayers, report this information to the public and Congress, and take steps to reduce interest payments within IRS's control. IRS agreed to look for ways to reduce refund interest payments related to the return backlog but disagreed with tracking and reporting why it pays interest. IRS stated that interest is prescribed by statute, and it does not consider interest paid a reliable or meaningful business measure. GAO maintains that interest payments are an expense to the U.S. government, and monitoring them could help IRS know how, if at all, the expense could be reduced.

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

Appendix IV: New Actions Added to Existing
Areas in 2022

New Action Added to Existing Area



Source: PhotoDisc. | GAO-22-105301

Spectrum Management

In June 2021, GAO identified eight new actions to enhance coordination between the two agencies that manage radio-frequency spectrum—a scarce natural resource—to better manage fragmentation.

GAO product with new action(s): [GAO-21-474](#)

Updates on prior actions:

- Two previous actions have been addressed.
- See the [Action Tracker](#) for more information.

The Federal Communications Commission (FCC) and the Department of Commerce’s National Telecommunications and Information Administration (NTIA) regulate and manage nonfederal and federal use of spectrum, respectively. When there could be interference among proposed uses, FCC and NTIA coordinate with other federal agencies using various collaborative mechanisms, such as interagency agreements and groups. In June 2021, GAO reported that these mechanisms did not fully reflect leading collaboration practices. For example, the agreements had not been updated and there were no clear processes for resolving agency disagreements. Due to FCC’s and NTIA’s respective roles, as well as the involvement of other agencies, fragmentation in managing spectrum exists. Following these practices to strengthen their collaborative mechanisms may better manage fragmentation, including agency disagreements.

New action(s): In June 2021, GAO made eight recommendations to FCC and NTIA that they should work collaboratively to update or clarify various documents and processes related to spectrum-management activities. FCC and NTIA generally agreed to implement the recommendations and, as of February 2022, had begun taking steps to address them.

Agency comments and GAO’s evaluation: GAO provided a draft of this report section to FCC and NTIA for review and comment. FCC provided technical comments, which GAO incorporated as appropriate. NTIA did not provide comments on this report section.

Appendix IV: New Actions Added to Existing Areas in 2022

New Action Added to Existing Area



Source: Dynamic Graphics. | GAO-22-105301

Homelessness Programs

In September 2021, GAO identified nine new actions for federal agencies to coordinate youth homelessness information and programs in order to manage fragmented services to better support communities.

GAO product with new action(s): [GAO-21-540](#)

Updates on prior actions:

- Two previous action(s) have been addressed.
- See the [Action Tracker](#) for more information.

Youth homelessness is a widespread problem, with one recent study estimating that one in 10 young adults experience some form of homelessness over the course of a year—such as living on the streets or temporarily staying with others. GAO identified that services supporting homeless youth are fragmented across several agencies and additional coordination among the Departments of Housing and Urban Development (HUD) and Health and Human Services (HHS) and the U.S. Interagency Council on Homelessness (USICH) could help improve local delivery of housing and homelessness services to young adults and minors.

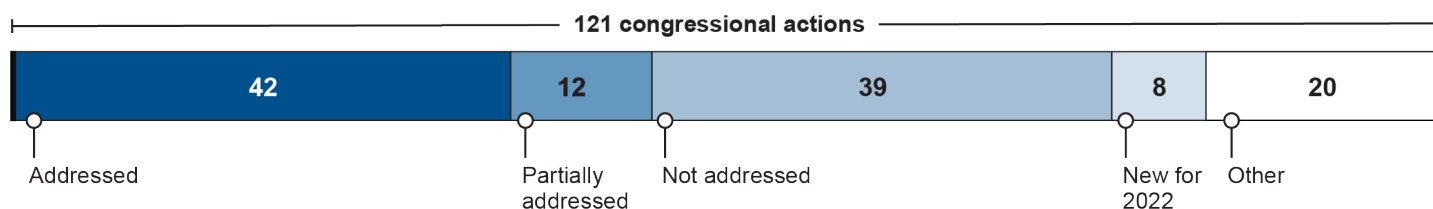
New action(s): GAO recommended in September 2021 that HUD, HHS, and USICH better manage fragmented services for youth experiencing homelessness, including that HUD work with HHS to provide additional information or examples to local communities in the following areas: serving young adults through coordinated entry processes, coordinating to serve unaccompanied minors, and coordinating their programs. HUD agreed with four recommendations and neither agreed nor disagreed with two recommendations. HHS and USICH agreed with GAO's recommendations. As of February 2022, HHS stated that USICH plans to convene an interagency working group in 2022 and that HHS would develop an action plan later in the spring. USICH suggested that HUD and HHS consider aligning their federal funding and pair services and housing resources directly to help address funding fragmentation for youth experiencing homelessness.

Agency comments and GAO's evaluation: GAO provided a draft of this report section to HUD, HHS, and USICH for review and comment. HUD said it had no comments on this report section. HHS and USICH provided technical comments, which GAO incorporated as appropriate.

Appendix V: Open Congressional Actions, by Mission

In our 2011 to 2022 annual reports, we directed 121 actions to Congress, of which 59 remain open. Forty-two actions have been addressed and 20 were closed as not addressed or consolidated. Of the 59 open congressional actions, 12 are partially addressed, 39 are not addressed, and eight are new for 2022, as of March 2022 (see figure 9).

Figure 9: Status of Congressional Actions from 2011 to 2022, as of March 2022



Source: GAO. | GAO-22-105301

Note: In assessing actions suggested for Congress, GAO applied the following criteria: “addressed” means relevant legislation has been enacted and addresses all aspects of the action needed; “partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the action needed; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Actions suggested for Congress may also move to “addressed” or “partially addressed,” with or without relevant legislation, if an executive branch agency takes steps that address all or part of the action needed. At the beginning of a new congressional session, GAO reapplies the criteria. As a result, the status of an action may move from partially addressed to not addressed if relevant legislation is not reintroduced from the prior congressional session. Actions categorized as “other” are no longer assessed. In most cases, “other” actions were replaced or subsumed by new actions based on additional audit work or other relevant information. In 2022, three congressional actions were closed, two congressional actions were closed as “other” and another was closed as “addressed”. Nine new congressional actions were added, of which one closed as addressed before this report was issued, for a total cumulative action count of 121. All other newly introduced congressional actions were updated and are categorized as “not addressed” in this report.

The tables below have more information on the 59 open congressional actions. Our [Action Tracker](#) downloadable spreadsheet (available in [XLSX](#) or [CSV](#) formats) has information on all actions.

Appendix V: Open Congressional Actions, by Mission

Table 8: Open Congressional Actions in the Agriculture Mission Area

 Mission area: Agriculture Source: USDA and PhotoDisc. I GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Agricultural Quarantine Inspection Fees (2013-18)	GAO-13-268	Save tens of millions of dollars annually
	Crop Insurance (2013-19)	GAO-12-256 GAO-17-501	Save hundreds of millions annually, potentially up to \$1.4 billion
	Food Safety (2011-01)	GAO-02-47T GAO-15-180	Strengthen oversight of food safety and address fragmentation

Area name (links to Action Tracker)	Action summary and status, when partially addressed
Agricultural Quarantine Inspection Fees (2013-18)	Congress should consider taking steps to allow the Secretary of Agriculture to set fee rates to recover the full costs of the Agricultural Quarantine Inspection program.
Crop Insurance (2013-19)	Congress should consider either limiting the amount of premium subsidies that an individual farmer can receive each year or reducing premium subsidy rates, or both limiting premium subsidies and reducing premium subsidy rates. 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 direct the Risk Management Agency to (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.
Food Safety (2011-01)	Congress should consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative food safety organizational structures. Congress should consider formalizing the Food Safety Working Group through statute to help ensure sustained leadership across food safety agencies over time. 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.

Source: GAO. | GAO-22-105301

Appendix V: Open Congressional Actions, by Mission

Table 9: Open Congressional Actions in the Defense Mission Area

 Mission area: Defense Source: Department of Defense/ Helene C. Stikkel. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	F-35 Lightning II Sustainment (2022-17)	GAO-21-439	Save hundreds of millions of dollars over several years
	Foreign Military Sales Administrative Account (2019-19)	GAO-18-401	Save tens of millions of dollars annually

Area name (links to Action Tracker)	Action summary and status, when partially addressed
F-35 Lightning II Sustainment (2022-17)	Congress should consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs.
Foreign Military Sales Administrative Account (2019-19)	Congress should consider amending the legislation that supports the Overseas Humanitarian, Disaster, and Civic Aid-funded humanitarian assistance program—DOD's largest humanitarian assistance program—to more specifically define DOD's role in humanitarian assistance, taking into account the roles and similar types of efforts performed by the civilian agencies. Partially Addressed: While some legislative action has been taken toward redefining what can be charged from the Foreign Military Sales (FMS) administrative account, as GAO recommended in May 2018, no related legislation had been enacted as of March 2022. In July 2019, the House passed the National Defense Authorization Act for Fiscal Year 2020 (H.R. 2500, 116th Cong. (2019)), which in Sections 1282(e) and 1283(a)-(b) included provisions responsive to this recommendation. Specifically, Section 1282(e) would have amended the Arms Export Control Act to remove an exclusion from the definition of administrative expenses related to military pay and unfunded civilian retirement and other benefits. Sections 1283(a) and (b) would have required DOD to review and report to Congress on options for expanding the use of FMS administrative fees. However, the Senate version of this legislation was enacted without these provisions included. Two additional bills that would have addressed this recommendation were referred to committee during the 116th Congress and did not pass before the end of the session, while one of these bills has been re-introduced during the 117th Congress. The Return Expenses Paid and Yielded Act, which was introduced in the House in February 2019, included the same provisions as H.R. 2500 (H.R. 1033, 116th Cong. (2019)). Also, in July 2019, the Acting on the Annual Duplication Report Act of 2019 was introduced in the Senate, which would have required DOD to assess and report on (1) any expenses incurred by the U.S. government in operating the FMS program that are not paid for by the administrative fee, (2) their estimated annual cost, (3) the costs and benefits of funding such expenses, and (4) any legislative changes needed to allow the FMS administrative fee to pay for such expenses (S. 2175, 116th Cong. (2019)). In September 2021, the Acting on the Annual Duplication Report Act of 2021 was re-introduced with these same provisions related to the FMS administrative account (S. 2782, 117th Cong. (2021)). GAO cannot predict the exact value of the additional expenses that would be covered through any such provisions because it is unclear how Congress may redefine what is considered an administrative expense. However, GAO estimates redefining such expenses could enhance federal revenue by at least tens of millions of dollars annually.

Source: GAO. | GAO-22-105301

Appendix V: Open Congressional Actions, by Mission

Table 10: Open Congressional Actions in the Economic Development Mission Area

 Mission area: Economic development Source: PhotoDisc. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Treasury’s Foreclosure Prevention Efforts (2016-17)	GAO-16-351	Make \$6 billion in previously deobligated Treasury funds available for other use
Area (links to Action Tracker)	Action summary and status, when partially addressed		
Treasury’s Foreclosure Prevention Efforts (2016-17)	Congress should consider rescinding any excess Making Home Affordable balances that the Department of the Treasury deobligates and does not move into the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets.		

Source: GAO. | GAO-22-105301

Appendix V: Open Congressional Actions, by Mission

Table 11: Open Congressional Actions in the Energy Mission Area

 Mission area: Energy Source: ©Corbis. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	DOE's Treatment of Hanford's Low-Activity Waste (2018-17)	GAO-22-104365	Save tens of billions of dollars over next 2 decades
	Strategic Petroleum Reserve (2015-15)	GAO-18-477	Enhance revenue by better managing potentially excessive reserve assets
	U.S. Enrichment Corporation Fund (2015-16)	GAO-15-404SP	Save \$600 million
	Oil and Gas Resources (2011-45)	GAO-08-691 GAO-09-74 GAO-14-50	Addressing actions in this area could result in more than \$1.7 billion in additional revenues over 10 years
Area (links to Action Tracker)	Action summary and status, when partially addressed		
DOE's Treatment of Hanford's Low-Activity Waste (2018-17)	Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency (EPA) and any state, the Department of Energy's (DOE) authority to determine, in consultation with Nuclear Regulatory Commission (NRC), whether portions of the tank waste that can be managed as a waste type other than high-level waste and can be disposed of outside the state of Washington. 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 (DOE) to classify the volumes of waste corresponding to the second phase of the Test Bed Initiative for out-of-state disposal as something other than high-level waste and (ii) specifying that Resource Conservation and Recovery Act's high-level waste vitrification standard does not apply to this volume of waste.		
Strategic Petroleum Reserve (2015-15)	Congress may wish to consider setting a long-range target for the size and configuration of the Strategic Petroleum Reserve (SPR) that takes into account projections for future oil production, oil consumption, the efficacy of the existing SPR to respond to domestic supply disruptions, and international obligations.		

Appendix V: Open Congressional Actions, by Mission

U.S. Enrichment Corporation Fund (2015-16)	Congress may wish to permanently rescind the remaining \$600 million balance of the U.S. Enrichment Corporation (USEC) Fund. Partially Addressed: As of March 2022, Congress had not passed legislation to permanently rescind the entire balance of the USEC Fund, as GAO suggested in April 2015. However, Congress has passed legislation to transfer some balances in the USEC Fund to the Uranium Enrichment Decontamination and Decommissioning Fund, which is used to help pay for cleanup costs at the nation's former enrichment plants. Specifically, in December 2020, Congress passed the Consolidated Appropriations Act, 2021, which included a provision directing that \$291 million of the balances in the USEC Fund be transferred to and merged with the Uranium Enrichment Decontamination and Decommissioning Fund. Pub. L. No. 116-260, div. D, tit. V, § 506, 134 Stat. 1182, 1379 (2020). In addition, in March 2022, Congress passed the Consolidated Appropriations Act, 2022, which the President signed March 15, 2022. The act included a provision directing that \$841 million of the balances in the USEC Fund be transferred to and merged with the Uranium Enrichment Decontamination and Decommissioning Fund. Pub. L. No. 117-103, 136 Stat. 49, div. D, tit. III, §308 (2022). On March 24, 2022, \$841 million was transferred from the USEC Fund to the Uranium Enrichment Decontamination and Decommissioning Fund, leaving a remaining balance of approximately \$600 million in the USEC Fund. Congress has proposed other legislation addressing USEC Fund balances. Specifically, in September 2021, a bill was introduced in the Senate to rescind remaining amounts in the USEC Fund, transfer them to the Treasury, and terminate the fund (S. 2733, 117th Cong.). GAO believes that Congress should pass legislation to rescind the remaining amount in the USEC Fund. Rescission may increase the transparency of federal agencies' budget presentations and help Congress have a clear understanding of how new funding requests relate to funding decisions for existing projects with continuing resource needs. Transferring the balance of the USEC Fund to another account would result in the availability of that balance for another purpose.
Oil and Gas Resources (2011-45)	Congress may need to take action to require the Department of the Interior to establish an annual production incentive fee or similar fee for nonproducing leases. Congress may wish to provide additional guidance or take additional actions to direct Interior to improve its oversight of federal lands and waters and the revenues derived from production of oil and gas if Interior chooses not to take any action on its study examining how other oil and gas resource owners select fiscal parameters for leasing and adjusting oil and gas royalty rates.

Source: GAO. | GAO-22-105301

Appendix V: Open Congressional Actions, by Mission

Table 12: Open Congressional Actions in the General Government Mission Area

 Mission area: General government Source: PhotoDisc. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Ginnie Mae's Mortgage-Backed Securities Program (2020-21)	GAO-19-191	Save tens of millions of dollars annually
	Foreign Asset Reporting (2019-06)	GAO-19-180	Reduce costs from reduced reporting overlap and improved agency coordination
	Tax Fraud and Noncompliance (2018-19)	GAO-18-544	Protect revenue
	Financial Regulatory Structure (2016-05)	GAO-16-175	Reduce and better manage fragmentation and overlap of financial institutions, activities, and risks
	Consumer Product Safety Oversight (2015-04)	GAO-15-52	Increase efficiency and effectiveness of consumer product oversight
	Tax Policies and Enforcement (2015-17)	GAO-15-16	Increase revenue by billions of dollars
	U.S. Currency (2012-42)	GAO-19-300	Save at least \$9 million dollars annually
	Internal Revenue Service Enforcement Efforts (2012-44)	GAO-08-956 GAO-09-238	Allow collection of billions of dollars in tax revenue and facilitate voluntary compliance
	Simple Tax Return Errors (2011-56)	GAO-10-349	Correct simple tax return errors and reduce IRS's need to conduct audits
	S Corporations (2011-63)	GAO-10-195	Increase revenue by hundreds of millions of dollars
	Research Tax Credit (2011-65)	GAO-10-136	Improve targeting of tax credit and reduce foregone revenue
	New Markets Tax Credit (2011-66)	GAO-10-334	Better reach low-income community businesses and reduce program costs
	Governmental Bonds (2011-67)	GAO-08-364	Increase revenue by hundreds of millions of dollars annually

Area (links to Action Tracker)	Action summary and status, when partially addressed
Ginnie Mae's Mortgage-Backed Securities Program (2020-21)	Congress should consider requiring Ginnie Mae to evaluate its reliance on contractors and report to Congress on how it would use fee revenue available to hire contractors to also hire in-house staff. 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.
Foreign Asset Reporting (2019-06)	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.

Appendix V: Open Congressional Actions, by Mission

Tax Fraud and Noncompliance (2018-19)	Congress should consider legislation to require that returns prepared electronically but filed on paper include a scannable code printed on the return.
Financial Regulatory Structure (2016-05)	Congress should consider whether additional changes to the financial regulatory structure are needed to improve (1) the efficiency and effectiveness of oversight; (2) the consistency of consumer and investor protections; and (3) the consistency of financial oversight for similar institutions, products, risks, and services. Partially Addressed: As of March 2022, one new piece of legislation has been introduced that would reduce fragmentation and overlap in the financial regulatory structure and 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, as GAO suggested in February 2016. In April 2021, the Eliminate Barriers to Innovation Act of 2021 (H.R. 1602, 117th Cong. (2021)) passed the House of Representatives. This bill requires the Securities and Exchange Commission and the Commodity Futures Trading Commission to jointly establish a working group on digital assets. The working group must, among other things, provide recommendations regarding digital asset market fairness and integrity, cybersecurity standards, and the reduction of fraud and manipulation. Such a working group may help to improve the consistency of oversight for similar products and risks. In addition, in February 2019, legislation was enacted that partially addresses GAO's suggested action. On February 15, 2019, the Consolidated Appropriations Act, 2019 (Pub. L. No. 116-6, 133 Stat. 13) was signed by the President and contains provisions that allow the Securities and Exchange Commission and the Commodity Futures Trading Commission to use funds for the interagency funding and sponsorship of a joint advisory committee to advise on emerging regulatory issues. Such a committee may help reduce some of the overlap in the oversight of the securities and commodities markets. In addition, on May 24, 2018, the Economic Growth, Regulatory Relief, and Consumer Protection Act (Pub. L. No. 115-174, 132 Stat. 1296) was signed into law. The law helps to reduce one component of the fragmented regulatory structure and to improve the consistency of oversight for similar products, as GAO suggested in February 2016. Specifically, the law helps to address fragmentation in insurance oversight by requiring that the federal agencies involved in insurance regulation and the Federal Insurance Office that take a position or reasonably intend to take a position achieve consensus with state insurance regulators when they participate in negotiations on insurance issues before any international forum of financial regulators or supervisors. The legislation also established an insurance policy advisory committee at the Federal Reserve Board. The committee provides information, advice, and recommendations to the Federal Reserve Board on domestic and international insurance issues. Each of these actions could help to reduce some of the areas of fragmentation and overlap in the financial regulatory structure. However, without additional actions, fragmentation and overlap in the financial regulatory structure will continue to create challenges related to the efficient and effective oversight of financial institutions and the consistency of consumer protections. Congress should consider whether legislative changes are necessary to align the Financial Stability Oversight Council's authorities with its mission to respond to systemic risks.
Consumer Product Safety Oversight (2015-04)	Congress should consider transferring the oversight of the markings of toy and imitation firearms in section 5001 of title 15 of the U.S. Code from the Department of Commerce's National Institute of Standards and Technology to the Consumer Product Safety Commission. Congress should consider establishing a formal comprehensive oversight mechanism for consumer product safety agencies to address crosscutting issues as well as inefficiencies related to fragmentation and overlap such as communication and coordination challenges and jurisdictional questions between agencies. Different types of formal mechanisms could include, for example, creating a memorandum of understanding to formalize relationships and agreements or establishing a task force or interagency work group. As a starting point, Congress may wish to obtain agency input on options for establishing more formal coordination.

Appendix V: Open Congressional Actions, by Mission

Tax Policies and Enforcement (2015-17)	Congress should consider revisiting the use of individual retirement accounts (IRA) to accumulate large balances and considering ways to improve the equity of the existing tax expenditure on IRAs. Options could include limits on (1) the types of assets permitted in IRAs, (2) the minimum valuation for an asset purchased in an IRA, or (3) the amount of assets that can be accumulated in IRAs and employer-sponsored plans that get preferential tax treatment. Partially Addressed: No legislation enacted limiting account owner accumulations, as of March 2022. In its October 2014 report, GAO found that individuals with limited, occupationally related opportunities could engage in sophisticated investment strategies and accumulate considerable tax-preferred wealth in IRAs and subsequently, suggested to Congress legislative options. The Senate Finance Committee held a hearing on a range of IRA policy issues in September 2014, for which GAO provided a statement for the record that covered preliminary data on IRA balances. The Setting Every Community Up for Retirement Enhancement Act of 2019, enacted in December 2019 as division O of the Further Consolidated Appropriations Act, 2020, amended a number of requirements related to retirement accounts (Pub. L. No. 116-94, 133 Stat. 2534, 3137). For example, section 401 limits inherited beneficiaries' ability to continue tax deferral to 10 years beyond the account owner's death. This provision somewhat reduces the long-term financial benefits of accumulating large balances in IRAs. However, the Act did not adopt any of the other limits GAO identified in its October 2014 report. Provisions of a bill that recently passed in the House of Representatives, if enacted, would address this action by limiting the amount of assets that can be accumulated in retirement accounts owned by high-income taxpayers. H.R. 5376, 117th Cong. §§ 138301-138302, 138311 (2021). Without legislation, the intended broad-based tax benefits of IRAs are likely to continue to be skewed toward a select group of individuals.
U.S. Currency (2012-42)	Congress should consider amending the law to provide the Secretary of the Treasury with the authority to alter the metal composition of coins, if the new metal compositions reduce the cost of coin production and do not affect the size, weight, appearance, or electromagnetic signature of the coins.
Internal Revenue Service Enforcement Efforts (2012-44)	To help improve taxpayer compliance, Congress may wish to make owners of rental real estate subject to the same payment reporting requirements regardless of whether they engaged in a trade or business under current law. To help improve taxpayer compliance, Congress may wish to require payers to report service payments to corporations, thereby reducing payers' burden to determine which payments require reporting.
Simple Tax Return Errors (2011-56)	Congress may want to consider granting the Internal Revenue Service (IRS) broader math error authority, with appropriate safeguards against misuse of that authority, to correct errors during tax return processing. Partially Addressed: Congress has expanded IRS's math error authority several times under certain circumstances, but not as broadly as GAO suggested in February 2010. The President's budgets have previously requested that Congress expand IRS's math error authority. For example, the President's budget proposal for fiscal year 2021 requested authority to correct a taxpayer's return in the following circumstances: (1) the information provided by the taxpayer does not match the information contained in government databases; (2) the taxpayer has exceeded the lifetime limit for claiming a deduction or credit; or (3) the taxpayer has failed to include with his or her return certain documentation that is required to be included in or attached to the return. As of March 2022, Congress had not provided IRS with such authority. GAO maintains that a broader authorization of math error authority with appropriate controls that would enable IRS to correct obvious noncompliance would be less intrusive and burdensome to taxpayers than audits and would potentially help taxpayers who underclaim tax benefits to which they are entitled. Extending math error authority could help reduce the tax gap – the difference between the amount taxpayers pay and the amount they owe. Controls—such as requiring IRS to report on its use of math error authority—may be needed to ensure proper use of this authority.

Appendix V: Open Congressional Actions, by Mission

S Corporations (2011-63)	Congress could require S corporations to use information already available to them to calculate shareholders' basis as completely as possible and report it to shareholders and IRS.
Research Tax Credit (2011-65)	Congress could eliminate the regular credit and add a minimum base amount (equal to 50 percent of a taxpayer's current spending) to the method for computing the alternative simplified credit.
New Markets Tax Credit (2011-66)	Congress should consider offering grants in lieu of credits to Community Development Entities if it extends the program again. If it does so, Congress should require Treasury to gather appropriate data to assess whether and to what extent the grant program increases the amount of federal subsidy provided to low-income community businesses compared to the New Markets Tax Credit; how costs for administering the program incurred by the Community Development Financial Institutions Fund, Community Development Entities, and investors would change; and whether the grant program otherwise affects the success of efforts to assist low-income communities. One option would be for Congress to set aside a portion of funds to be used as grants and a portion to be used as tax credit allocation authority under the current structure of the program to facilitate comparison of the two program structures.
Governmental Bonds (2011-67)	Congress should consider whether facilities, including hotels and golf courses, that are privately used should be financed with tax-exempt governmental bonds.

Source: GAO. | GAO-22-105301

Table 13: Open Congressional Actions in the Health Mission Area

 Mission area: Health Source: Dynamic Graphics. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Diet-Related Chronic Health Conditions (2022-07)	GAO-21-593	Manage fragmentation and overlap across 200 federal programs and activities
	Critical Incidents in Medicare Skilled Nursing Facilities (2022-19)	GAO-21-408	Save hundreds of millions of dollars
	Medicare Payments by Place of Service (2016-30)	GAO-16-189	Save billions of dollars annually
	DOD U.S. Family Health Plan (2015-06)	GAO-14-684	Save millions of dollars in fiscal year 2023
	Medicare Payments to Certain Cancer Hospitals (2015-19)	GAO-15-199	Save hundreds of millions of dollars annually
	Medicaid Demonstration Waivers (2014-21)	GAO-08-87	Save tens of billions of dollars
	Medicaid Supplemental Payments (2013-26)	GAO-13-48	Save hundreds of millions or billions of dollars
	Medicare's Health Care Payments (2011-74)	GAO-09-647	Achieve cost savings in jointly furnished services
Area (links to Action Tracker)	Action summary and status, when partially addressed		
Diet-Related Chronic Health Conditions (2022-07)	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.		

Appendix V: Open Congressional Actions, by Mission

Critical Incidents in Medicare Skilled Nursing Facilities (2022-19)	Congress should consider directing the Secretary of Health and Human Services (HHS) to implement additional reductions in payments to Skilled Nursing Facilities (SNF) that generate Medicare spending on potentially preventable critical incidents—hospital readmissions and emergency room (ER) visits that occur within 30 days of the SNF admissions—either through the SNF Value-Based Purchasing program or some other vehicle, including, as needed, making any appropriate modifications to enable HHS to take action.
Medicare Payments by Place of Service (2016-30)	Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program. Partially Addressed: As of March 2022, no additional legislative action has been identified that would address GAO's December 2015 suggestion. Congress enacted legislation in November 2015 to exclude services furnished by off-campus hospital outpatient departments from higher payment rates. Effective January 1, 2017, this exclusion, as amended, does not apply to services furnished by providers that were under construction or billing as hospital outpatient departments prior to November 2015. All providers billing as hospital outpatients during GAO's study (issued in December 2015) continue to be paid under the higher rate. In addition, this exclusion does not apply to services provided by on-campus hospital outpatient departments. However, the Centers for Medicare & Medicaid Services (CMS) has taken some actions. In November 2018, CMS issued a final rule adopting payment changes that capped payment rates for certain services furnished by the off-campus hospital outpatient departments that existed or were under construction in 2015 at the physician fee schedule rate. Since these services furnished by these off-campus hospital outpatient departments were paid at a higher rate, the payment cap, which was to be implemented over 2 years, was intended to equalize payment rates for certain clinical visits between settings where services can be provided, for example, physicians offices. In 2019, CMS applied 50 percent of the payment reduction and adopted another final rule to apply 100 percent of the payment reduction in 2020 and subsequent years. The rule applied to specific clinical visits; other services would continue to be paid at the higher rate. In response to a lawsuit challenging CMS's authority to issue the November 2018 rule, a federal court of appeals ruled in July 2020 that CMS had the authority to adopt these payment changes. An appeal of that ruling was filed, and in June 2021, the Supreme Court declined to take up the case. GAO plans to continue monitoring congressional action and any additional agency actions, including actions to equalize payment rates that Medicare pays for evaluation and management services in all hospital outpatient departments, regardless of whether they are deemed on-campus or off-campus. Until action is taken to equalize the rates Medicare pays for certain health care services, Medicare and beneficiaries could continue to pay more for the same health care service depending on where the service is performed.
DOD U.S. Family Health Plan (2015-06)	Congress should terminate the Secretary of Defense's authority to contract with the U.S. Family Health Plan (USFHP) designated providers in a manner consistent with a reasonable transition of affected USFHP enrollees into TRICARE's regional managed care program or other health care programs, as appropriate.
Medicare Payments to Certain Cancer Hospitals (2015-19)	Congress should consider requiring Medicare to pay prospective payment system (PPS)-exempt cancer hospitals (PCH) as it pays PPS teaching hospitals for both inpatient and outpatient services, or provide the Secretary of HHS with the authority to otherwise modify how Medicare pays PCHs, and provide that all forgone outpatient payment adjustment amounts be returned to the Supplementary Medical Insurance Trust Fund.

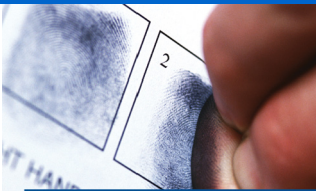
Appendix V: Open Congressional Actions, by Mission

Medicaid Demonstration Waivers (2014-21)	Congress could consider requiring the Secretary of Health and Human Services to improve the Medicaid demonstration review process, through steps such as improving the review criteria, better ensuring that valid methods are used to demonstrate budget neutrality, and documenting and making clear the basis for the approved limits. GAO had previously recommended that the Department of Health and Human Services (HHS) take these actions. Partially Addressed: No legislative action taken. As of March 2022, no legislation has been passed in the 117th Congress to require HHS to improve the Medicaid demonstration review process as GAO suggested in January 2008. Over the past several years, however, the Centers for Medicare & Medicaid Services (CMS) within HHS, have taken actions that improve some aspects of the Medicaid demonstration review process. In May 2016, the agency began implementing new policies to curtail some problematic methods of determining budget neutrality as states renewed their demonstrations. In August 2018, CMS issued written guidance on the process and criteria the agency uses to determine whether Social Security Act section 1115 demonstration projects are budget neutral, including the policies begun in 2016. The guidance was communicated as a State Medicaid Directors Letter and is available on the CMS website. These new policies and related guidance letter partially address the recommendation; for example, they place limits on the amount of unspent funds under demonstration spending limits that states are allowed to carry over from previous years. Additionally, the letter describes the process and methods for determining budget neutrality. GAO maintains that more changes are needed in the methods allowed to determine budget neutrality of section 1115 demonstrations so that they do not add to what federal spending would have been in their absence. In particular, relying on a state's actual spending rather than hypothetical cost estimates could potentially result in significant federal savings.
Medicaid Supplemental Payments (2013-26)	Congress should consider requiring the Administrator of CMS to require states to submit an annual independent certified audit verifying state compliance with permissible methods for calculating non-Disproportionate Share Hospital supplemental payments.
Medicare's Health Care Payment (2011-74)	Congress could exempt from the budget neutrality requirement savings attributable to policies that reflect efficiencies occurring when services are furnished together. Partially Addressed: Congress has exempted savings from the implementation of multiple procedure payment reductions (MPPR) for certain diagnostic imaging and therapy services from the budget neutrality requirement, as GAO suggested in July 2009. For example, the Consolidated Appropriations Act of 2016 revised the payment reduction for the professional component of multiple diagnostic imaging services from 25 percent to 5 percent beginning on January 1, 2017, and exempted the reduced expenditures attributable to this MPPR from the budget neutrality provision. (Pub. L. No. 114-113, div. O, § 502, 129 Stat. 2242, 3018-19 (2015)). However, as of March 2022, MPPRs or other policies that may result in a reduction to payments for the technical component for diagnostic cardiovascular and ophthalmology services continue to be subject to budget neutrality for 2022. Unless Congress exempts from the budget neutrality requirement savings realized from the implementation of all MPPRs or other policies that reflect efficiencies occurring when services are furnished together, these savings will not accrue to the Medicare program.

Source: GAO. | GAO-22-105301

Appendix V: Open Congressional Actions, by Mission

Table 14: Open Congressional Actions in the Homeland Security/Law Enforcement Mission Area

 Mission area: Homeland security, law enforcement or both Source: PhotoDisc. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Alternative Technologies for Radioactive Materials (2022-09)	GAO-22-104113	Manage fragmentation between relevant agencies and mitigate potential fiscal exposure to incidents with high-risk radioactive materials
	Homeland Security Grants (2012-17)	GAO-11-318SP GAO-12-303 GAO-12-526T	Ensure grant funds are used efficiently and effectively to build national preparedness
	Immigration Inspection Fee (2012-49)	GAO-12-342SP	Increase revenue by hundreds of millions of dollars annually
Area (links to Action Tracker)	Action summary and status, when partially addressed		
Alternative Technologies for Radioactive Materials (2022-09)	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.		
	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.		
	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 Food and Drug Administration) about alternatives before NRC will consider an application.		

Appendix V: Open Congressional Actions, by Mission

**Homeland Security Grants
(2012-17)**

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

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

Partially Addressed: In March 2011, GAO reported that FEMA had not completed efforts to develop and implement a comprehensive and measurable national preparedness assessment of capability and gaps. At that time, GAO suggested that Congress consider limiting preparedness grant funding until FEMA completes a national preparedness assessment of capability gaps at each level based on tiered, capability-specific performance objectives to enable prioritization of grant funding. The House committee report accompanying the DHS appropriations bill for fiscal year 2012 stated that FEMA could not demonstrate how the use of the grants had enhanced disaster preparedness. In March 2012 testimony, GAO reported on the importance of establishing such a framework. As of March 2022, no further legislative action limiting the use of preparedness grants has been identified.

FEMA has made progress in completing a national preparedness assessment for state and local jurisdictions. In 2018, FEMA required jurisdictions to begin using the new methodology to establish standard quantitative capability targets and assess core capabilities within the response and recovery mission areas. In 2019, FEMA continued with its implementation and required jurisdictions to establish standard capability targets for capabilities in the prevention, protection, and mitigation mission areas. In addition, in 2019, FEMA initiated an effort to assess the federal government's emergency management capacity, and issued its 2019 National Threat and Hazard Identification and Risk Assessment (National THIRA).

In December 2021, FEMA issued its National Preparedness Report. The report provided an initial analysis of national capability gaps, specifically capabilities most stressed by disasters that occurred in calendar year 2020. FEMA plans to complete its initial interagency validation of capability assessments by March 31, 2022. According to FEMA officials, they will review the analysis and finalize it by June 2022. Afterwards, FEMA plans to include updates in the December 2022 National Preparedness Report. Until FEMA fully implements its new methodology and begins to more fully assess both federal and jurisdictional capabilities, FEMA will not have a basis to operationalize and implement its conceptual approach for assessing federal, state, and local preparedness.

Appendix V: Open Congressional Actions, by Mission

Immigration Inspection Fee (2012-49)

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

Partially Addressed: As of March 2022, Congress had not enacted legislation to adjust the air passenger immigration fee, as GAO suggested in February 2012. However, Immigration and Customs Enforcement (ICE) and Customs and Border Protection (CBP) identified the extent to which collections are aligned with total immigration inspection costs. ICE reported in its 2012 fee review that, based on its legal review of the Immigration and Nationality Act, it is authorized to use its air passenger and sea vessel passenger inspection collections to reimburse its immigration inspection activities.

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

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

Source: GAO. | GAO-22-105301

Table 15: Open Congressional Actions in the Income Security Mission Area

 Mission area: Income security Source: PhotoDisc. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Railroad Retirement Board Continuing Disability Reviews (2018-23)	GAO-18-287	Save millions of dollars annually
	Disability and Unemployment Benefits (2014-08)	GAO-12-764	Save about \$2.2 billion over 10 years
	Federal Employees' Compensation and Unemployment Benefits (2014-09)	GAO-13-386	Reduce improper payments
	Social Security Offsets (2011-80)	GAO-05-786T	Save between \$3.5 billion and \$10.5 billion over 10 years

Area (links to Action Tracker)

Action summary and status, when partially addressed

Railroad Retirement Board Continuing Disability Reviews (2018-23)

Congress should consider granting the Board access to the Department of Health and Human Services' quarterly earnings information from the National Directory of New Hires database.

Disability and Unemployment Benefits (2014-08)

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.

Appendix V: Open Congressional Actions, by Mission

Federal Employees' Compensation and Unemployment Benefits (2014-09)

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

Social Security Offsets (2011-80)

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.

Source: GAO. | GAO-22-105301

Table 16: Open Congressional Actions in the Information Technology Mission Area

 Mission area: Information technology Source: PhotoDisc. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Interoperable Radio Communications Systems (2014-10)	GAO-09-133	Improve the interoperability of radio communication systems and achieve cost savings
	Dissemination of Technical Research Reports (2013-10)	GAO-13-99	Reduce overlap between information dissemination services
	Geospatial Investments (2013-11)	GAO-15-193	Increase coordination between government agencies and save millions of dollars

Area (links to Action Tracker)

Action summary and status, when partially addressed

Appendix V: Open Congressional Actions, by
Mission

Interoperable Radio
Communications Systems
(2014-10)

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

Partially Addressed: As of March 2022, legislation that would require DHS, DOJ, and Treasury to collaborate on the development and implementation of an interoperable radio communications solution had not been introduced or enacted, as GAO suggested in December 2008 and again in April 2014. However, in 2012, Congress passed, and the President signed, the Middle Class Tax Relief and Job Creation Act of 2012 that included a provision to improve interoperable radio communications among public safety officials nationwide (Pub. L. No. 112-96, title VI, subtitle B, 126 Stat. 156, 206 (2012)).

Specifically, the act provided a source of funding for, among other things, the development of a nationwide, interoperable public safety broadband network to enable wireless data and voice communications among public safety officials. Further, the act created the First Responder Network Authority (FirstNet) and required it to establish the nationwide public safety broadband network. However, as GAO previously reported, use of the broadband network by public safety users will be voluntary.

In March 2017, FirstNet awarded a contract for the development and operation of the network. The network is being deployed incrementally, with final operating capability expected by March 2023. In February 2022, DHS, DOJ, and Treasury officials stated that they have begun using aspects of the network and are monitoring and evaluating the network to determine if it will be able to fully meet their mission needs. For example, DHS officials said that components are using the network's data and voice capabilities when appropriate. According to DOJ officials, the department uses the network's voice communications capabilities for specific purposes. However, DHS, DOJ, and Treasury officials stated that the network does not yet support mission-critical voice operations.

Until the three departments have the information they need to make a decision to use the nationwide public safety broadband network to support mission-critical voice capabilities, it is uncertain if these agencies will remedy their fragmented approaches to improving interoperable radio communications.

Appendix V: Open Congressional Actions, by Mission

Dissemination of Technical Research Reports (2013-10)

Congress should consider examining the appropriateness and viability of the fee-based model under which the National Technical Information Service (NTIS) currently operates for disseminating technical information to determine whether the use of this model should be continued.

Partially Addressed: As of March 2022, Congress had taken a number of actions that affect the NTIS fee-based model for disseminating technical information, as GAO recommended in November 2012. Specifically, for the past 7 fiscal years, and in the Consolidated Appropriations Act, 2022, NTIS is prohibited from charging customers for reports generated by legislative branch offices unless the agency tells the customer how an electronic copy of the report can be accessed or downloaded for free online (Pub. L. No. 117-103 (2022)). The act further states that, if a customer still requires such a report from NTIS, the agency should not charge more than what is needed to recover the cost of processing, reproducing, and delivering the document requested.

The Department of Commerce also took actions to address GAO's recommendation. For example, NTIS developed and launched the Public Access National Technical Reports Library service to allow the public to have free and open access to its electronic technical reports, associated bibliographic records, and other selected research services, and a linkage to report data. In addition, Commerce included on the NTIS website language stating that the technical reports and documents in its repository may be available online for free either from the issuing federal agency, the U.S. Government Publishing Office's Federal Digital System website, or through search engines.

Further, the Secretary of Commerce established a new strategic direction for NTIS to expand access to Commerce's and the federal government's data resources and make it easier for businesses, government, taxpayers, and communities to access, analyze, and use the data. Commerce officials stated that, with the help of an oversight board, NTIS implemented its new strategic direction to focus on the data mission. Commerce officials also noted that NTIS transitioned away from services that did not align with its new data role and priorities.

While Commerce is taking action intended to help increase the availability of technical data, changing practices for disseminating and accessing technical information produced by federal agencies, which have been driven in large part by the internet, call into question the appropriateness or viability of NTIS's role as a self-financing collector and disseminator of such information. In light of this, a reconsideration of the role is warranted to determine whether NTIS's statutorily defined functions are still necessary and if so, to ensure that the redirection of NTIS by the Secretary of Commerce to a federal data services provider is carried out in a way that best serves the public's interests.

Geospatial Investments (2013-11)

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.

Source: GAO. | GAO-22-105301

Appendix V: Open Congressional Actions, by Mission

Table 17: Open Congressional Actions in the International Affairs Mission Area

 Mission area: International affairs Source: Creatas. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Cargo Preference for Food Aid (2016-36)	GAO-15-666	Save millions of dollars
	Tobacco Taxes (2013-31)	GAO-12-475	Save about \$1.3 billion over 5 years
	Overseas Administrative Services (2012-20)	GAO-12-317	Contain costs and reduce duplication of administrative support services overseas

Area (links to Action Tracker)	Action summary and status, when partially addressed
Cargo Preference for Food Aid (2016-36)	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.
Tobacco Taxes (2013-31)	Congress, as it continues oversight of the Children's Health Insurance Program Reauthorization Act (CHIPRA), may wish to consider equalizing tax rates on roll-your-own and pipe tobacco. Congress, as it continues oversight of CHIPRA, may wish to consider, in consultation with the Department of the Treasury, options for reducing tax avoidance due to tax differentials between small and large cigars.
Overseas Administrative Services (2012-20)	Congress may wish to consider requiring agencies to participate in International Cooperative Administrative Support Services (ICASS) unless they provide a business case to show that they can obtain these services outside of ICASS without increasing overall costs to the U.S. government or that their mission cannot be achieved within ICASS.

Source: GAO. | GAO-22-105301

Appendix V: Open Congressional Actions, by Mission

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

 Mission area: Social services Source: Dynamic Graphics. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Housing Assistance (2012-28)	RCED-00-241	Optimize the federal role in rural housing

Area (links to Action Tracker)

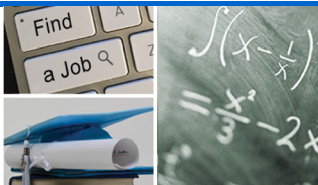
Action summary and status, when partially addressed

Housing Assistance (2012-28)

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

Source: GAO. | GAO-22-105301

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

 Mission area: Training, employment, and education Source: GAO. GAO-22-105301	Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
	Federal Student Loan Default Rates (2019-28)	GAO-18-163	Protect both borrowers and the billions of dollars annually in federal student aid

Area (links to Action Tracker)

Action summary and status, when partially addressed

Federal Student Loan Default Rates (2019-28)

Congress should consider strengthening schools' accountability for student loan defaults, for example, by (1) revising the cohort default rate (CDR) calculation to account for the effect of borrowers spending long periods of time in forbearance during the 3-year CDR period, (2) specifying additional accountability measures to complement the CDR, for example, a repayment rate, or (3) replacing the CDR with a different accountability measure.

Source: GAO. | GAO-22-105301

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

Appendix VI: Additional Information on Programs Identified

This appendix provides additional information on the federal programs or other activities related to the new areas of fragmentation, overlap, duplication, cost savings or revenue enhancement discussed in this report, including budgetary information when available. “Programs” may include grants, initiatives, centers, loans, and other types of assistance or projects.

This information can provide useful context for the issues we identified, but limitations should be noted. It is not always possible to report budgetary information at the specific program or activity level because agency budgets are not organized by programs, but rather by appropriations accounts. In those instances, we reported the most reliable data for the most recent fiscal year that is available or did not report budgetary information. Further, because this report discusses various programs or activities, each table may report different types of budgetary information, such as obligations, collections, or outlays.¹

Because of the limitations described above, the budgetary information reported in this appendix should not be totaled and does not represent potential cost savings for all programs.

Table 20: Area 1 DOD’s Congressional Reporting Process: Related Program Information

Department of Defense (DOD) component	System name	System description
Assistant Secretary of Defense for Legislative Affairs (ASD(LA))	Congressional Hearing and Reporting Requirements Tracking System (CHARRTS)	ASD(LA) uses CHARRTS to assign and track reporting requirements. DOD components also use the system to upload interim reports, transmittal letters, and copies of the final reports for ASD(LA) to close a reporting requirement.
Office of the Secretary of Defense (OSD)	Correspondence and Task Management System (CATMS)	OSD offices use CATMS to assign responsibility for reporting requirements. CATMS is also used for any department-wide coordination of reports prior to delivery to Congress.
Other DOD components	Various component-specific systems	DOD components use component-specific systems to internally assign and track their respective reporting requirements. For example, the Army and Joint Staff use the Task Management Tool, and the Navy uses the Department of the Navy Tracker System.

Source: GAO analysis of DOD information. | GAO-22-105301

¹An obligation occurs when the government makes a commitment to pay for goods and services ordered or received, such as by placing an order, signing a contract, awarding a grant, or purchasing a service. In contrast, an outlay is the issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate a federal obligation. For more information on budget terminology, see GAO, A Glossary of Terms Used in the Federal Budget Process (Supersedes AFMD-2.1.1), [GAO-05-734SP](#) (Washington, D.C.: Sept. 1, 2005).

Appendix VI: Additional Information on
Programs Identified

Table 21: Area 2 DOD Food Program Costs: Related Budgetary Information

Military Service	Fiscal year 2021 obligations (dollars)
Army	2,153,000,000
Navy	1,333,000,000
Marine Corps	744,000,000
Air Force	1,386,000,000
Total Department of Defense	5,616,000,000

Source: GAO analysis of the military services' fiscal year 2021 military personnel budget obligations. | GAO-22-105301

Note: Department of Defense reports the cost for feeding enlisted servicemembers as part of its military services' military personnel budget materials for Subsistence of Enlisted Personnel. We exclude the cost for operating dining facilities, because food program officials do not consider some of these costs, such as the cost of utilities, to be part of their food program, and they do not track this information in their food program systems.

Table 22: Area 3 DOD Nuclear Enterprise Oversight: Related Program Information

Agency	Office	Office description
Department of Defense (DOD)	Office of the Under Secretary of Defense for Acquisition and Sustainment (OUSD (A&S))	The Under Secretary of Defense for Acquisition and Sustainment (USD (A&S)) is one of three co-chairs of the Secretary of Defense Nuclear Transition Review's (SNTR) Nuclear Transition Steering Committee. The USD (A&S) is the Principal Staff Assistant and advisor to the Secretary of Defense for all matters relating to acquisition and sustainment in DOD. The OUSD (A&S) is also responsible for the modernization of the nuclear forces.
DOD	Vice Chairman of the Joint Chiefs of Staff Joint Staff	The Vice Chairman of the Joint Chiefs of Staff is one of three co-chairs of the SNTR's Nuclear Transition Steering Committee. The Joint Staff assists the Chairman of the Joint Chiefs of Staff in accomplishing responsibilities for the unified strategic direction of the combatant forces, including nuclear forces; for their operation under the unified command; and for their integration into an efficient team of land, naval, and air forces.
DOD	U.S. Strategic Command	The Commander, U.S. Strategic Command, is one of three co-chairs of the SNTR's Nuclear Transition Steering Committee. The U.S. Strategic Command is responsible for planning for nuclear operations and advocating for nuclear capabilities.

Source: GAO analysis of DOD information. | GAO-22-105301

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Table 23: Area 4 DOI's Oil and Gas Data Systems: Related Program Information

Agency	Program name	Program description
Department of the Interior (Bureau of Land Management (BLM))	Automated Fluid Minerals Support System (AFMSS)	BLM uses AFMSS to collect, manage, and share information on wells' statuses from the initial permitting of a well through its final plugging and abandonment, including all well inspection and enforcement activities.
Department of the Interior (BLM)	Legacy Rehost 2000 (LR2000)	BLM uses LR2000 to process information associated with oil and gas leases.
Department of the Interior (Office of Natural Resources Revenue (ONRR))	Mineral Revenue Management Support System (MRMSS)	ONRR uses MRMSS to report on and track operators' oil and gas production and associated payment information throughout the different stages of a lease.

Source: GAO analysis of Department of Interior. | GAO-22-105301

Table 24: Area 5 Drug Control Grant Tracking: Related Program and Budgetary Information

Office name	Office activity	National Drug Control Budget for Fiscal Year 2021 (dollars)
Office of National Drug Control Policy (ONDCP)	ONDCP is responsible for overseeing the implementation of the nation's national drug control policy and leading the national drug control efforts. This includes coordinating with National Drug Control Programs; tracking federally funded grant programs for substance-use disorder treatment, prevention, and enforcement; and formulating the national drug control budget, among other things.	Approximately 36,000,000,000 ^a

Source: GAO analysis of SUPPORT Act. | GAO-22-105301

^aThe approximate \$36 billion represents the entire national drug control budget for fiscal year 2021. This encompasses funding for all drug control efforts, including program activities and grants.

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Table 25: Area 6 Trade-Based Money Laundering: Related Program and Budgetary Information

Agency	Program name	Program description	Fiscal year 2021 obligations (dollars)
Department of Homeland Security (DHS)	Immigration and Customs Enforcement (ICE), Homeland Security Investigations (HSI)	HSI investigates a broad range of transnational crimes, such as money laundering, bulk cash smuggling, and other financial crimes; commercial fraud, including intellectual property violations; cybercrimes; child exploitation; identity and immigration benefit fraud; and human rights violations. HSI is also responsible for the collection, analysis, and dissemination of strategic, operational, and tactical intelligence for use by the operational elements of ICE and DHS.	2,136,000,000
Department of the Treasury	Office of Terrorism and Financial Intelligence (TFI)	TFI safeguards the financial system against illicit use and combats rogue nations, terrorist facilitators, weapons of mass destruction proliferators, human rights abusers, money launderers, drug kingpins, and other national security threats.	183,000,000

Source: GAO analysis of agency reported data. | GAO-22-105301

Table 26: Area 7 Diet-Related Chronic Health Conditions: Related Program Information

Categories	Number of efforts	Examples of activities
Total efforts	200	
Research	119	Collect and monitor data, conduct or fund studies, review research to develop guidelines on healthy eating
Education and clinical services	72	Inform program beneficiaries, counsel health care patients, inform the public with mass communication
Food assistance and access	27	Provide food or assistance in purchasing food, improve community access to healthy food
Regulatory action	6	Issue requirements or recommendations for food producers, manufacturers, and retailers

Source: GAO analysis of agency information. | GAO-22-105301

Note: Effort numbers do not add up to 200 because some efforts fall into multiple categories.

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Table 27: Area 8 Medicaid Behavioral Health Demonstration: Related Program Information

Agency	Program name	Program description
Centers for Medicare & Medicaid Services	Certified community behavioral health clinics (CCBHC) demonstration	Time-limited program that established 66 CCBHCs in eight states—Minnesota, Missouri, Nevada, New Jersey, New York, Oklahoma, Oregon, and Pennsylvania—to provide community-based behavioral health services. CCBHCs are required to provide nine categories of behavioral health services, such as outpatient mental health and substance use treatment, and are reimbursed for services provided to Medicaid beneficiaries using clinic-specific rates designed to cover expected costs.

Source: GAO analysis of Department of Health and Human Services information. | GAO-22-105301

Note: The CCBHC demonstration was initially authorized for a 2-year period, which began in 2017. However, the demonstration has been extended multiple times through legislative action; most recently, the demonstration was extended through September 30, 2023. The demonstration initially included 67 CCBHCs in eight states. In March 2018, one CCBHC withdrew from the demonstration after Nevada revoked its certification. In 2019, Pennsylvania withdrew from the demonstration. In 2020, legislative action expanded the demonstration beyond the eight original participating states to include two additional states (Kentucky and Michigan).

Table 28: Area 9 Alternative Technologies for Radioactive Materials: Related Program Information

Agency	Program name	Program description
Department of Energy	Accelerator Stewardship Program	Funds basic research into compact accelerator technologies to potentially replace technologies that use high-risk radioactive materials
Department of Energy, National Nuclear Security Administration	Cesium Irradiator Replacement Project (CIRP) and Off-Site Source Recovery Program (OSRP)	CIRP provides incentives to domestic users of blood and research irradiators to replace their cesium-137 irradiators with x-ray devices. OSRP subsidizes the cost of removing and disposing of disused high-risk radioactive sealed sources without a commercial disposition pathway, including blood and research irradiator sources
Nuclear Regulatory Commission	N/A	Responsible for licensing and regulating the safety, security, and disposal of radioactive materials for industrial, medical, and research uses in the U.S.
Office of Science and Technology Policy	N/A	Advises the President and others within the Executive Office of the President on the scientific, engineering, and technological aspects of the economy, national security, homeland security, health, foreign relations, and the environment
U.S. Food and Drug Administration	N/A	Reviews sterilization methods—including methods that use high-risk radioactive materials—as part of its process to regulate devices that sterilize medical products

Source: GAO analysis of agency programs. | GAO-22-105301

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Table 29: Area 10 Biodefense Preparedness and Response: Related Program Information

Agency	Program Description
Department of Defense (DOD)	DOD protects U.S. armed forces from biological threats worldwide and—subject to the availability of resources and the direction of the President or by approval of the Secretary of Defense—is responsible for providing support functions and supplementing civil authorities' resources in response to public health and medical disasters. DOD provides strategic planning guidance for the department's efforts to prepare for and respond to pandemic diseases, including influenza and other infectious diseases. DOD is a member of the Biodefense Steering Committee, an interagency body which oversees implementation of the National Biodefense Strategy.
Department of Homeland Security (DHS)	DHS is the lead federal agency responsible for disaster preparedness, response, and recovery. As such, DHS facilitates planning efforts for all hazards, including biological incidents and supports efforts to exercise capabilities nationwide. DHS also coordinates with domestic and international partners to safeguard the United States against chemical, biological, radiation, nuclear, and health security threats. This includes working with partners to develop biodefense strategy and policy and coordinating the department's efforts to defend U.S. food, agriculture, and veterinary systems against terrorism and other high-consequence events. DHS is a member of the Biodefense Steering Committee.
Department of Health and Human Services (HHS)	HHS leads the nation's medical and public health preparedness effort for responding to and recovering from disasters and public health emergencies, such as biological incidents. HHS is responsible for coordinating the federal public health and medical response to emergent threats and all-hazards incidents, and develops and conducts exercises focused on the department's preparedness issues, among other things. HHS chairs the Biodefense Steering Committee.
United States Department of Agriculture (USDA)	USDA is the lead agency with responsibility to protect and improve the health, quality, and marketability of our nation's agricultural products. USDA works to prevent, control, or eliminate harmful pests, pathogens, and diseases of animals and plants. USDA also manages preparedness and response efforts, including food defense and preparedness to respond to acts of intentional food contamination. USDA is a member of the Biodefense Steering Committee.

Source: GAO analysis of National Security Presidential Memorandum-14 and agency information. | GAO-22-105301

Note: Effectively preparing for and responding to nationally significant biological incidents transcends what any one agency can achieve on its own and requires a whole-of-community approach involving federal, state, local, tribal, territorial, and private sector involvement. In addition to the four agencies named above, the Departments of State, Treasury, Justice, Energy, Veterans Affairs, the Environmental Protection Agency, and the Federal Bureau of Investigation comprise the Biodefense Steering Committee, which has responsibility for overseeing implementation of the National Biodefense Strategy.

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Table 30: Area 11 Law Enforcement’s Use of Force: Related Program Information

Agency	Program name	Program description
Department of Justice (DOJ)	Bureau of Justice Assistance (BJA)	In response to the Death in Custody Reporting Act of 2013, Pub. L. No. 113-242, 128 Stat. 2860, BJA began collecting quarterly data on the deaths of individuals in the custody of state and local law enforcement agencies from states that receive funding from the Edward Byrne Memorial Justice Assistance Grant Program in October 2019. Generally, BJA collects the deceased individual’s name, gender, race, ethnicity, and age; date, time, and location of death; the law enforcement agency that detained, arrested, or was in the process of arresting the deceased; and a brief description of the circumstances surrounding the death.
	Bureau of Justice Statistics (BJS)	In response to the Death in Custody Reporting Act of 2013, BJS began to collect data on deaths of individuals in the custody of federal law enforcement agencies in December 2016. Generally, BJS collects information about the incident, such as date, time, and location; characteristics about the deceased individual (e.g., demographics, actions prior to and during the incident, incarceration details); and law enforcement characteristics (e.g., actions during the incident, interactions with the deceased individual, and weapon use).
	Federal Bureau of Investigation (FBI)	In January 2019, the FBI began collecting data on law enforcement use of force incidents nationwide from federal, state, local, and tribal law enforcement agencies on a voluntary basis. For each incident, the FBI collects general information about the incident, including the date, time, location, and reason for initial contact; demographic information on both the law enforcement officers and individuals involved in such incidents; and the type of force used (e.g., firearm, electronic control weapon, etc.) as well as associated outcomes (e.g., death or serious bodily injury).

Source: GAO analysis of DOJ data collection efforts. | GAO-22-105301

Table 31: Area 12 Digital Service Guidance: Related Program and Budgetary Information

Agency	Program name	Program description	Fiscal year 2022 planned program expenditures (dollars)
Office of Management and Budget (OMB)	U.S. Digital Service (USDS)	In 2014, the President established USDS within OMB, to improve the federal government’s most important public-facing digital services. ^a Its mission is to deliver better government services to the American people through technology and design. According to OMB, USDS applies best practices in product design and engineering to improve the usefulness, user experience, and reliability of the most important public-facing federal digital services.	54,000,000 ^b
General Services Administration (GSA)	18F ^c	GSA created 18F in 2014 with the mission of transforming the way the federal government builds and buys digital services. According to 18F, it works with agencies that request its help to deliver digital services that meet user needs, and are secure and delivered quickly and at reasonable cost.	37,400,000 ^d

Source: GAO analysis of USDS and 18F information. | GAO-22-105301

^aOMB defines digital services as the delivery of digital information (data or content) and transactional services (e.g., online forms and benefits applications) across a variety of platforms, devices, and delivery mechanisms (e.g., websites, mobile applications, and social media).

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^bGAO reported in December 2021 that USDS received \$200 million in the American Rescue Plan Act of 2021, which is to remain available through fiscal year 2024. American Rescue Plan Act of 2021, Pub. L. No. 117-2, Title IV, Sec. 4010, 135 Stat. 80. According to budget documentation, USDS is using the funding to staff relief implementation projects and improve urgent delivery during the Coronavirus Disease 2019 crisis, as well as provide system stability through recovery. Of this funding, USDS planned to use \$54 million in fiscal year 2022.

^cThe name of the 18F program refers to its office location, which is in northwest Washington, D.C., at 18th and F Streets.

^dAccording to GSA officials, the agency funds 18F through the Acquisition Services Fund, rather than a direct appropriation received from Congress. The Acquisition Services Fund is a revolving fund, which operates on the revenue generated from GSA's business units. In order to recover its costs, 18F is to establish interagency agreements with partner agencies and charge them for actual time and material costs, as well as a fixed overhead amount. For fiscal year 2022, 18F projected its revenue will be \$36.2 million and its costs will be \$37.4 million.

Table 32: Area 13 Farm Production and Conservation IT Duplication and Overlap: Related Program and Budgetary Information

Agency	Program name	Program description	Fiscal year 2021 expenditures (dollars)
U.S. Department of Agriculture	Farm Production and Conservation (FPAC) mission area	FPAC IT expenditures, including IT investments, shared services, and IT Infrastructure	979,930,000

Source: GAO analysis of U.S. Department of Agriculture IT Dashboard data. | GAO-22-105301

Table 33: Area 14 Emergency Watershed Protection: Related Program and Budgetary Information

Agency	Program name	Program description	Fiscal year 2021 obligations (dollars)
Department of Agriculture	Emergency Watershed Protection program	The Emergency Watershed Protection program provides technical and financial assistance to help project sponsors relieve imminent threats to life and property created by natural disasters.	419,000,000

Source: GAO analysis of information in the fiscal year 2023 President's Budget. | GAO-22-105301

Note: Total fiscal year 2021 obligations include Emergency Watershed Protection program projects and operations, including ones related to Hurricane Sandy, as well as Watershed Flood and Prevention Operations.

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Table 34: Area 15 High-Performance Computing: Related Program and Budgetary Information

Agency	Program name	Program description	Fiscal year 2021 enacted budget (dollars)
High End Computing Interagency Working Group Participating Agencies: Department of Defense, Department of Energy, National Aeronautics and Space Administration, National Institutes of Health, National Institute of Standards and Technology, National Oceanic and Atmospheric Administration, National Science Foundation, National Security Agency, Office of the Secretary of Defense, U.S. Geological Survey	Networking and Information Technology Research and Development (NITRD) Program Enabling R&D for High- Capability Computing Systems (EHCS) Program Component Area	EHCS R&D advances high- capability computing and development of fundamentally new approaches in high-capability computing; this includes R&D in hardware and hardware subsystems, software, architectures, system performance, computational algorithms, data analytics, development tools, and software methods for extreme data- and compute-intensive workloads.	445,400,000
High End Computing Interagency Working Group Participating Agencies: Department of Defense, Department of Energy, , National Aeronautics and Space Administration, National Institutes of Health, National Institute of Standards and Technology, National Oceanic and Atmospheric Administration, National Science Foundation, National Security Agency, Office of the Secretary of Defense, U.S. Geological Survey	Networking and Information Technology Research and Development (NITRD) Program High-Capability Computing Infrastructure and Applications (HCIA) Program Component Area	HCIA investments advance operation and utilization of systems and infrastructure for high-capability computing, including computation- and data- intensive systems and applications; directly associated software, communications, storage, and data management infrastructure; and other resources supporting high- capability computing.	1,581,600,000

Source: GAO analysis of the NITRD Program and the National Artificial Intelligence Initiative Office Supplement to the President's FY2022 Budget. | GAO-22-105301

Table 35: Area 16 Nuclear Waste Cleanup Research and Development Efforts: Related Program Information

Categories	Examples of activities
Site-funded research and development efforts	Research and development generally needed for site operations, such as the development of a specific tool or substance (e.g., a fixative to prevent the spread of contamination in the demolition of a facility).
Headquarters-funded research and development efforts	Congressionally-directed research and development efforts, such as those related to spent fuel storage and ventilation, and headquarters support for site operations.
Network of National Laboratories for Environmental Management and Stewardship	Research and development efforts conducted by the Network of National Laboratories for Environmental Management and Stewardship, such as research on tank waste treatment options.

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Categories	Examples of activities
Other research and development efforts	Any other cleanup-related research and development efforts, including those conducted by other Department of Energy (DOE) offices and federal agencies. For example, DOE's Office of Nuclear Energy may sponsor university research on spent fuel storage, or NASA may sponsor research of relevance to nuclear cleanup.

Source: GAO analysis of DOE information. | GAO-22-105301

Table 36: Area 17 F-35 Lightning II Sustainment: Related Program and Budgetary Information

Agency	Program name	Program description	Fiscal year 2021 obligation amount
Department of Defense	F-35 Joint Strike Fighter	The F-35 Lightning II program is a joint, multinational program to develop, field, and sustain a family of next-generation strike fighter aircraft. Program participants include the Air Force, Navy, and Marine Corps; seven international partners; and six foreign military sales customers.	12,744,500,000 ^a

Source: GAO analysis of Department of Defense information. | GAO-22-105301

^aThe \$12.7 billion reflects direct program costs for the development and procurement of the F-35 and is the actual execution amount as of September 30, 2021. This amount does not include congressional rescissions or costs associated with initial and replenishment spare parts. This amount includes both Base and Overseas Contingency Operations (OCO) funding. Over an estimated 66-year life cycle, the department plans to incur costs of \$1.7 trillion—with about \$1.3 trillion of those costs associated with the sustainment of the aircraft.

Table 37: Area 18 Federal Contracting Metrics: Related Budgetary Information

Agency	Agency's total Fiscal year 2021 contract obligations (dollars)
Department of the Army	109.6 billion
Department of the Navy	111.7 billion
Department of Homeland Security (DHS)	19.8 billion
Department of Veterans Affairs (VA)	34.4 billion
National Aeronautics and Space Administration (NASA)	19.3 billion

Source: GAO analysis of federal procurement data. | GAO-22-105301

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Table 38: Area 19 Staffing and Critical Incidents in Medicare Skilled Nursing Facilities: Related Program and Budgetary Information

Agency	Program name	Program description	Fiscal year 2021 obligations (dollars)
Health and Human Services	Medicare Part A	Healthcare services in inpatient hospitals and skilled nursing facilities, home healthcare related to a hospital stay, and hospice care.	382,161,000,000

Source: GAO analysis of Budget of the United States Government, Fiscal Year 2023. | GAO-22-105301

Table 39: Area 20 BOP Emergency Preparedness and Response: Related Program and Budgetary Information

Agency	Program description	Fiscal year 2021 obligations (dollars)
Bureau of Prisons	BOP uses this funding for its buildings and facilities. This includes BOP's planning, acquisition of sites, and construction of new facilities; purchase and acquisition of facilities and remodeling, and equipping of such facilities, and constructing, remodeling, and equipping buildings and facilities at existing institutions.	146,000,000

Source: GAO analysis of Bureau of Prisons information. | GAO-22-105301

Table 40: Area 21 Social Security Disability Payments: Related Program Information

Agency	Program name	Program description
Social Security Administration (SSA)	Ticket to Work and Self-Sufficiency program (Ticket to Work)	In part to help disability beneficiaries obtain employment and reduce dependence on disability benefits, Ticket to Work was established in 1999. Disability beneficiaries participate in Ticket to Work by engaging service providers such as state vocational rehabilitation agencies or private employment networks who, in turn, provide help with employment. SSA compensates the service providers when Ticket to Work participants achieve designated levels of work and earnings. Savings can accrue when participants receive lower benefits or leave the disability rolls due to earnings from work.

Source: GAO analysis of SSA data. | GAO-22-105301

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