



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

## Accessible Version

July 25, 2023

Congressional Addressees

### **Open Matters for Congressional Consideration: Action Can Produce Billions of Dollars in Financial and Other Benefits for the Nation**

Matters for congressional consideration are recommendations that we make to Congress to address findings from our work. Since 2000, we have recommended that Congress consider more than 1,100 matters and Congress has acted on roughly 80 percent of them. As of June 2023, there were 218 matters that remain open and which, if acted on, could benefit the nation. This report provides information about open matters for congressional consideration, along with a consolidated listing of these matters by topic area in enclosure 1.<sup>1</sup> The James M. Inhofe National Defense Authorization Act for 2023 included a provision for us to report this information to congressional leadership and the oversight committees of the House and Senate.<sup>2</sup>

#### Why Are the Matters Important to Address?

Congressional action in response to the matters has been critical to addressing significant challenges facing the nation. Among these are the challenges on our [High-Risk List](#) and in our [duplication and cost savings](#) body of work.<sup>3</sup> Action by Congress to address open matters can produce billions of dollars in financial savings, improve the effectiveness of federal agencies and programs, and help position the nation to address future challenges.

#### What Are Examples of Open Matters That Have Substantial Potential Financial Benefits?

Action by Congress to address open matters can produce financial and other benefits for the nation. For example, in December 2015, we recommended that Congress 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](#)). The

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<sup>1</sup>Open matters remain open until they are designated as closed-implemented or closed-not implemented. Matters are generally closed-not implemented when they are no longer relevant due to changing circumstances.

<sup>2</sup>Pub. L. No. 117-263, § 7211, 136 Stat. 2395, 3668 (2022).

<sup>3</sup>GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023); and *2023 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions of Dollars in Financial Benefits*, [GAO-23-106089](#) (Washington, D.C.: June 14, 2023).

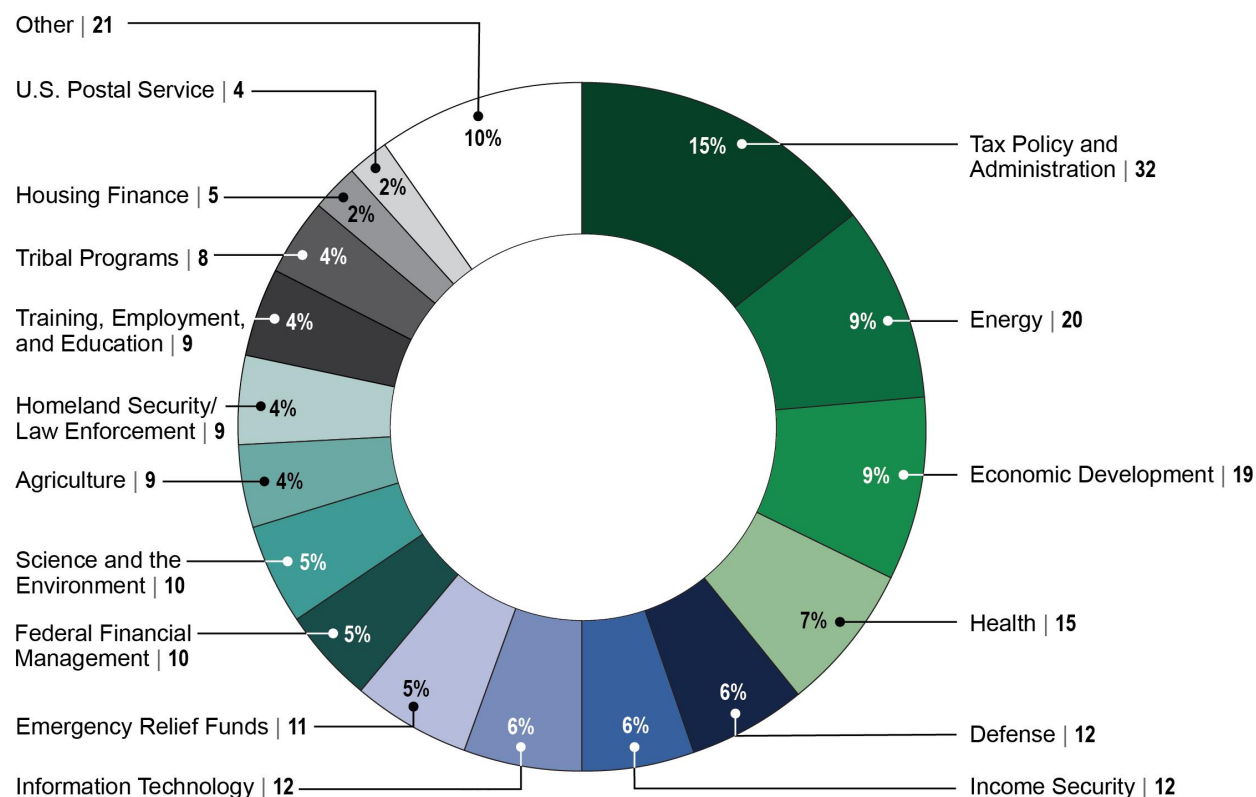
Congressional Budget Office estimated that this could result in \$141 billion in financial benefits from fiscal years 2021 through 2030.

Another example involves the Air Force and Navy, which spend billions of dollars annually to ensure the availability of their aircraft. In June 2022, we reported that mission capable rates—a metric used to assess the health and readiness of an aircraft fleet—and other maintenance metrics have worsened since fiscal year 2015. We recommended that Congress consider requiring the Air Force and Navy to submit to Congress mitigation plans identifying maintenance challenges and risks to aircraft availability (GAO-22-104533). Such action could provide Congress with detailed information on the services’ plans to address sustainment risks and any related funding needs. Detailed information could result in more accurate funding decisions, potentially saving millions of dollars by funding needed maintenance so that it can be completed on schedule rather than being deferred.

What Topic Areas Are Covered by Congressional Matters?

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

**Figure 1: Numbers of Open Matters for Congressional Consideration by Topic Area as of June 2023**



Source: GAO. | GAO-23-106837

**Data for Figure 1: Numbers of Open Matters for Congressional Consideration by Topic Area as of June 2023**

<b>Area</b>	<b>Percentage</b>	<b>Count</b>
Tax Policy and Administration	15%	32
Energy	9%	20
Economic Development	9%	19
Health	7%	15
Defense	6%	12
Income Security	6%	12
Information Technology	6%	12
Emergency Relief Funds	5%	11
Federal Financial Management	5%	10
Science and the Environment	5%	10
Agriculture	4%	9
Homeland Security/Law Enforcement	4%	9
Training, Employment, and Education	4%	9
Tribal Programs	4%	8
Housing Finance	2%	5
U.S. Postal Service	2%	4
Other	10%	21

Source: GAO. | GAO-23-106837

## What Are Some of the Issues Involved in Topic Areas Commonly Addressed by Matters?

**Energy.** The energy topic area includes the energy industry and regulatory agencies, oil and gas resources, alternative fuels, emissions, nuclear waste, and other energy-related issues. For example, we have recommended that Congress consider several matters related to the Department of Energy's (DOE) treatment of low activity waste at its Hanford Site. For example, Congress could consider clarifying DOE's authority to make decisions about what is high-level radioactive waste and where disposal can occur. Clarifying DOE's authority to manage Hanford's low-activity waste as something other than high-level radioactive waste and transport it outside Washington State for disposal could help clear the way for DOE to save tens of billions of dollars by pursuing less expensive treatment and disposal options ([GAO-22-104365](#) and [GAO-17-306](#)).

As another example, in September 2021, we recommended that Congress consider amending the Nuclear Waste Policy Act of 1982 to authorize a new consent-based process for siting, developing, and constructing consolidated interim storage and permanent repository facilities for commercial spent nuclear fuel ([GAO-21-603](#)).<sup>4</sup> Since 2011, DOE has not had an active program for managing spent nuclear fuel, and Congress has not funded the development of a repository site. Moreover, DOE has not met its contractual obligations to begin disposing of commercial spent nuclear fuel. This long-standing impasse has and will continue to cost taxpayers billions of dollars in damages paid to owners of commercial nuclear power reactors as more spent nuclear fuel accumulates at sites across the country. If implemented, this matter has the potential to help break the impasse over the disposal of commercial spent nuclear fuel. It could provide DOE with the direction and authority to fully implement its consent-based siting process and to pursue the development of interim storage and permanent repository facilities with any willing host communities.

**Information Technology.** The information technology (IT) topic area includes IT policy, law, investment, and strategy; acquisition; enterprise architecture; integration; security of civilian and military systems; cybersecurity; privacy; IT systems; and federal laws on collecting, storing, sharing, and using sensitive, classified, or personally identifiable information. For example, we recommended that Congress consider reauthorizing the First Responder Network Authority (FirstNet), including its authority to collect fee revenue. The current statute authorizes FirstNet to collect fees and requires FirstNet to reinvest the collected fees in network construction, maintenance, operation, or improvements. However, the statute terminates FirstNet's authority in 2027 ([GAO-22-104915](#)). FirstNet estimates that, with this authority, it could collect \$18 billion in fees over the next 25 years. If Congress reauthorizes FirstNet, it could result in billions of dollars in revenue enhancements.

**Tax Policy and Administration.** This topic area includes tax enforcement, law, policy, administration, and reform. These matters frequently involve the IRS. For example, we recommended in January 2009 that Congress require payers to report service payments whether or not they were made to corporations or to unincorporated business or individuals, thereby reducing payers' burden to determine the corporate status of the payee ([GAO-09-238](#)). In August 2008, we recommended that Congress 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 ([GAO-08-956](#)). Addressing these matters should allow collection of billions of dollars in tax revenue and facilitate voluntary compliance with tax laws.

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<sup>4</sup>Pub. L. No. 97-425, 96 Stat. 2201 (1983).

As another example, in February 2010, we recommended that Congress broaden IRS's ability to use math error authority (MEA), with appropriate safeguards against its misuse.<sup>5</sup> MEA allows IRS to make corrections to tax returns using already existing information in certain cases of taxpayer error ([GAO-10-349](#)). Although Congress has expanded IRS's MEA several times, the expansion has not been as broad as we suggested in February 2010. We maintain that a broader authorization of MEA 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 MEA could help reduce the tax gap—the difference between the amount taxpayers pay and the amount they owe.

**Science and the Environment.** This topic area includes environmental protection, cleanup, and associated laws, policies, and agencies; and natural resources such as land, water, minerals, wildlife, and energy resources. For example, in July 2022 we recommended Congress consider enacting legislation to clarify DOE's authority to sell depleted uranium, including any conditions connected to such sales ([GAO-22-105471](#)). This matter has the potential to save at least \$1 billion by reducing the estimated \$7.2 billion in costs to convert and dispose of the depleted uranium at DOE sites.

As another example, in January 2020, we recommended that Congress consider requiring that climate resilience be incorporated in the planning of all drinking water and wastewater projects that receive federal financial assistance from programs that the EPA, Federal Emergency Management Administration, the Department of Housing and Urban Development (HUD), and U.S. Department of Agriculture administer ([GAO-20-24](#)). This matter has the potential to help ensure that drinking water and wastewater infrastructure projects that receive federal financial assistance adequately address risks from climate change and ensure that utilities carry out their critical operations. Such changes could also help limit the fiscal exposure to the federal government for future recovery costs.

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

As another example, in August 2021, we recommended that Congress identify and direct 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 ([GAO-21-593](#)). Spending for three diet-related chronic health conditions—cardiovascular diseases, cancer, and diabetes—accounted for about one-quarter of the \$1.5 trillion in total health care spending in 2018. Government payers, which include Medicare and Medicaid, accounted for the majority of 2018 spending for treatment of these three diet-related chronic health conditions. Addressing this matter can help

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<sup>5</sup>Math error authority gives the IRS the authority to bypass deficiency procedures and assess tax when a tax return contains one of several categories of mathematical or clerical errors.

improve agencies' ability to reduce Americans' risk of diet-related chronic health conditions and the related costs, as well as better ensure that they receive high quality care.

**Defense.** This topic area covers military readiness, including people and infrastructure; weapons, defense and space systems and technologies; the Department of Defense (DOD) internal operations and budget; and the military health system. For example, in July 2021, we recommended that Congress consider requiring the Under Secretary of Defense for Acquisition and Sustainment, in consultation with the services and the F-35 Joint Program Office, to report annually on progress in achieving the services' affordability constraints, including the actions taken and planned to reduce sustainment costs ([GAO-21-439](#)). Addressing this matter could save millions of dollars.

Also in May 2018, we recommended that Congress consider redefining what can be considered an allowable expense to be charged from the foreign military sales administrative account. Paying more of the costs for the work performed for the benefit of our foreign partners through the administrative fee, rather than having some of those expenses paid through other appropriated funds, could save tens of millions of dollars annually ([GAO-18-401](#)).

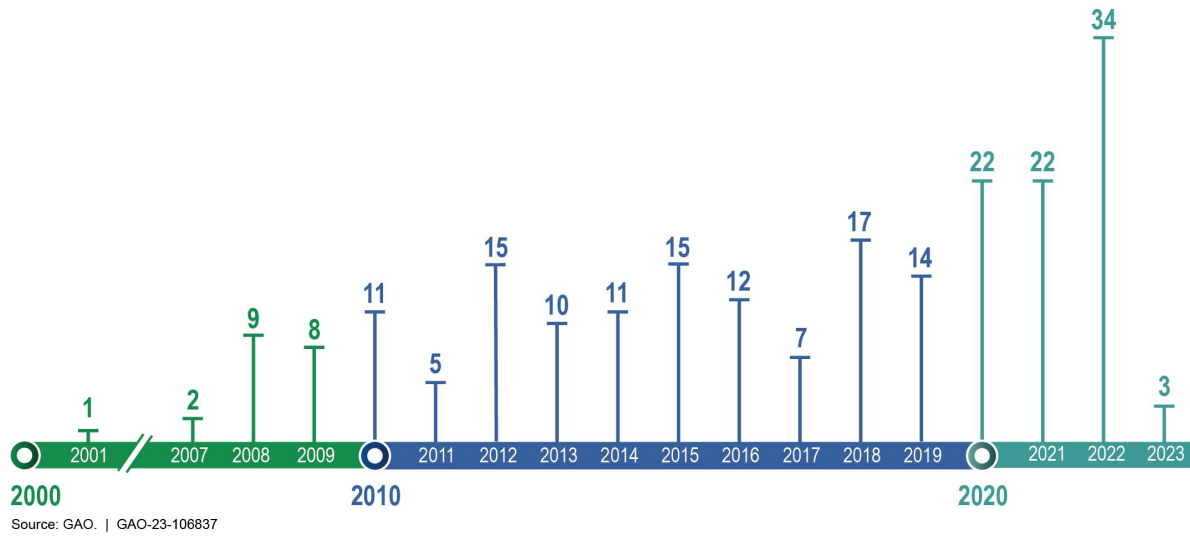
**Economic Development.** This topic area covers domestic and international development initiatives, including loans and grants; construction and disaster relief; employment in a changing economy; economic sanctions; small businesses; and trade enforcement. For example, in 2019, we recommended that Congress consider legislation establishing permanent statutory authority for a disaster assistance program administered by HUD or another agency that responds to unmet needs in a timely manner ([GAO-19-232](#)). Congressional action in response to this matter has the potential to provide a consistent framework for administering funds for unmet needs and thereby reduce lags in accessing funding requirements that may vary for each disaster, and difficulties coordinating with multiple federal agencies. The importance of establishing permanent statutory authority for such a program is underscored by the expected increase in the frequency and intensity of extreme weather and climate-related events, and the need for timely response and recovery.

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

#### How Long Have the Matters Been Open?

Eighty-one of the 218 matters, or 37 percent, have been open for less than 4 years. Figure 2 shows the distribution of the matters by the year we reported them.

**Figure 2: Number of Open Congressional Matters Reported by Calendar Year**



**Data for Figure 2: Number of Open Congressional Matters Reported by Calendar Year**

Year	Count of Product Issue Date
2001	1
2007	2
2008	9
2009	8
2010	11
2011	5
2012	15
2013	10
2014	11
2015	15
2016	12
2017	7
2018	17
2019	14
2020	22
2021	22
2022	34
2023	3
Grand Total	218

Source: GAO. | GAO-23-106837

The [newest open matter](#) was reported in May 2023 and relates to DOD’s most expensive weapon system—the F-35 aircraft. The program is now more than a decade behind schedule



and \$183 billion over original cost estimates.<sup>6</sup> The F-35 program includes an engine and thermal management modernization effort. We recommended that Congress consider directing the F-35 program to manage the engine modernization as a separate program, with its own distinct cost, schedule, and performance baseline. Addressing this matter can help Congress hold DOD accountable for achieving cost, schedule, and performance goals.

The [oldest open matter](#) is more than 20 years old and remains highly relevant to addressing one of the issues on our High-Risk List—Improving Oversight of Food Safety. The issue is also an example of fragmentation that we track in our duplication and cost savings body of work. The safety and quality of the U.S. food supply, both domestic and imported, are governed by at least 30 federal laws that are collectively administered by 15 federal agencies. The fragmented nature of the federal food safety oversight system has caused inconsistent oversight, ineffective coordination, and inefficient use of resources. In 2001, we recommended that Congress consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative organizational food safety structures and report the results of such an analysis to Congress.<sup>7</sup> As we reported in our 2023 High-Risk Report, action on this matter remains critical to addressing the high-risk area.

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GAO is committed to serving Congress and addressing the nation’s challenges. We remain available to provide assistance and information on the matters we have raised for congressional consideration. There are various strategies that Congress can use in addressing these matters including passing legislation, holding hearings, and using its budget, appropriations, and oversight processes to highlight these matters. Addressing congressional matters has the potential for substantial financial and other benefits to the nation.

In producing this report, we used information from GAO’s internal system for tracking recommendations and matters for congressional consideration. We conducted this work from May 2023 to July 2023 in accordance with all sections of GAO’s Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient, appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions in this product.

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We are sending copies of this report to the appropriate congressional committees. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>. If you or your staff have any questions about this report, please contact Jessica Lucas-Judy, Director, Strategic Issues at (202) 512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov), or Michelle Sager, Managing Director, Strategic Issues at (202) 512-6806 or [sagerm@gao.gov](mailto:sagerm@gao.gov). Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report.

Sincerely yours,

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<sup>6</sup>GAO, *F-35 Joint Strike Fighter: More Actions Needed to Explain Cost Growth and Support Engine Modernization Decision*, [GAO-23-106047](#) (Washington, D.C.: May 30, 2023).

<sup>7</sup>GAO, *Food Safety and Security: Fundamental Changes Needed to Ensure Safe Food*, [GAO-02-47T](#) (Washington, D.C.: Oct. 10, 2001).



A handwritten signature in black ink, reading "Gene L. Dodaro". The signature is fluid and cursive, with a large, prominent "D" at the beginning.

Gene L. Dodaro  
Comptroller General of the United States

Enclosure(s) – 1

*List of Addressees*

The Honorable Charles E. Schumer  
Majority Leader

The Honorable Mitchell McConnell  
Minority Leader

United States Senate

The Honorable Gary C. Peters  
Chairman

The Honorable Rand Paul, M.D.  
Ranking Member

Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Kevin McCarthy  
Speaker

The Honorable Hakeem Jeffries  
Minority Leader

House of Representatives

The Honorable James Comer  
Chairman

The Honorable Jamie Raskin  
Ranking Member

Committee on Oversight and Accountability  
House of Representatives

# Enclosure 1: Open Matters for Congressional Consideration

## Agriculture

Nine open matters

### **Food Safety And Security: Fundamental Changes Needed to Ensure Safe Food, [GAO-02-47T](#)**

Year matter recommended: 2001

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

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

### **Crop Insurance: Savings Would Result from Program Changes and Greater Use of Data Mining, [GAO-12-256](#)**

Year matter recommended: 2012

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

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

### **Agricultural Quarantine Inspection Fees: Major Changes Needed to Align Fee Revenues with Program Costs, [GAO-13-268](#)**

Year matter recommended: 2013

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

Contact: Jeff Arkin at 202-512-6806 or [arkinj@gao.gov](mailto:arkinj@gao.gov)

### **Agricultural Quarantine Inspection Fees: Major Changes Needed to Align Fee Revenues with Program Costs, [GAO-13-268](#)**

Year matter recommended: 2013

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

Contact: Jeff Arkin at 202-512-6806 or [arkinj@gao.gov](mailto:arkinj@gao.gov)

**Crop Insurance: Considerations in Reducing Federal Premium Subsidies, [GAO-14-700](#)**

Year matter recommended: 2014

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

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

**Federal Food Safety Oversight: Additional Actions Needed to Improve Planning and Collaboration, [GAO-15-180](#)**

Year matter recommended: 2014

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

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

**Federal Food Safety Oversight: Additional Actions Needed to Improve Planning and Collaboration, [GAO-15-180](#)**

Year matter recommended: 2014

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

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

**Crop Insurance: Reducing Subsidies for Highest Income Participants Could Save Federal Dollars with Minimal Effect on the Program, [GAO-15-356](#)**

Year matter recommended: 2015

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

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

**Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs, GAO-17-501**

Year matter recommended: 2017

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

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

Defense

12 Open matters

**Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, GAO-13-149**

Year matter recommended: 2013

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

Contact: Elizabeth Field at 202-512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov)

**Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, GAO-13-149**

Year matter recommended: 2013

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

Contact: Elizabeth Field at 202-512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov)

**Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, GAO-13-149**

Year matter recommended: 2013

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

Contact: Elizabeth Field at 202-512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov)

**Military Bases: Opportunities Exist to Improve Future Base Realignment and Closure Rounds, [GAO-13-149](#)**

Year matter recommended: 2013

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

Contact: Elizabeth Field at 202-512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov)

**Weapon System Requirements: Detailed Systems Engineering Prior to Product Development Positions Programs for Success, [GAO-17-77](#)**

Year matter recommended: 2016

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

Contact: Shelby S. Oakley at 202-512-4841 or [oakleys@gao.gov](mailto:oakleys@gao.gov)

**Military Bases: DOD Should Address Challenges with Communication and Mission Changes to Improve Future Base Realignment and Closure Rounds, [GAO-18-231](#)**

Year matter recommended: 2018

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

Contact: Elizabeth Field at 202-512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov)

**Foreign Military Sales: Controls Should Be Strengthened to Address Substantial Growth in Overhead Account Balances, [GAO-18-401](#)**

Year matter recommended: 2018

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

Contact: Chelsa L. Kenney at 202-512-2964 or [kenneyc@gao.gov](mailto:kenneyc@gao.gov)

**F-35 Joint Strike Fighter: Actions Needed to Address Manufacturing and Modernization Risks, [GAO-20-339](#)**

Year matter recommended: 2020

Congress should consider revising Section 224(d) of the National Defense Authorization Act for Fiscal Year 2017, Pub. L. No. 114-328, to extend the Department of Defense's Block 4 reporting requirement until all Block 4 capabilities are fielded to ensure that Congress is aware of cost and schedule growth beyond 2023.

Contact: Jon Ludwigson at 202-512-4841 or [ludwigsonj@gao.gov](mailto:ludwigsonj@gao.gov)

**F-35 Sustainment: DOD Needs to Cut Billions in Estimated Costs to Achieve Affordability, [GAO-21-439](#)**

Year matter recommended: 2021

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

Contact: Diana Maurer at 202-512-9627 or [maurerd@gao.gov](mailto:maurerd@gao.gov)

**Air Force And Navy Aviation: Actions Needed to Address Persistent Sustainment Risks, [GAO-22-104533](#)**

Year matter recommended: 2022

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

Contact: Diana Maurer at 202-512-9627 or [maurerd@gao.gov](mailto:maurerd@gao.gov)

**Defense Commissaries: Actions Needed to Clarify Priorities and Improve Program Management, [GAO-22-104728](#)**

Year matter recommended: 2022

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

Contact: Elizabeth Field at 202-512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov)

**F-35 Joint Strike Fighter: More Actions Needed to Explain Cost Growth and Support Engine Modernization Decision, [GAO-23-106047](#)**

Year matter recommended: 2023

Congress should consider directing the Office of the Under Secretary of Defense for Acquisition and Sustainment to ensure the F-35 engine and thermal management modernization effort is managed as a separate program, with its own distinct cost, schedule, and performance baseline.



Contact: Jon Ludwigson at 202-512-4800 or [ludwigsonj@gao.gov](mailto:ludwigsonj@gao.gov)

### Economic Development

19 Open matters

#### **Highway Emergency Relief: Reexamination Needed to Address Fiscal Imbalance and Long-term Sustainability, [GAO-07-245](#)**

Year matter recommended: 2007

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

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

#### **Highway Emergency Relief: Reexamination Needed to Address Fiscal Imbalance and Long-term Sustainability, [GAO-07-245](#)**

Year matter recommended: 2007

Congress should also consider tightening the eligibility criteria for Emergency Relief funding, either through amending the purpose of the Emergency Relief program, or by directing the Federal Highway Administration to revise its program regulations. Revised criteria could include limitations on the use of Emergency Relief funds to fully finance projects with scope and costs that have grown as a result of environmental and community concerns.

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

#### **Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs, [GAO-08-400](#)**

Year matter recommended: 2008

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

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

#### **Surface Transportation: Restructured Federal Approach Needed for More Focused, Performance-Based, and Sustainable Programs, [GAO-08-400](#)**

Year matter recommended: 2008

To improve the effectiveness of the federal investment in surface transportation, meet the nation's transportation needs, and ensure a sustainable commitment to transportation infrastructure, Congress should consider reexamining and refocusing surface transportation

programs to be responsive to these principles so that they address the current imbalance between federal surface transportation revenues and spending.

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

**Disaster Assistance: Federal Assistance for Permanent Housing Primarily Benefited Homeowners; Opportunities Exist to Better Target Rental Housing Needs, [GAO-10-17](#)**

Year matter recommended: 2010

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garcia Diaz@gao.gov](mailto:garcia Diaz@gao.gov)

**Mortgage Financing: Opportunities to Enhance Management and Oversight of FHA's Financial Condition, [GAO-10-827R](#)**

Year matter recommended: 2010

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garcia Diaz@gao.gov](mailto:garcia Diaz@gao.gov)

**Highway Infrastructure: Federal-State Partnership Produces Benefits and Poses Oversight Risks, [GAO-12-474](#)**

Year matter recommended: 2012

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

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

**Motorcycle Safety: Increasing Federal Funding Flexibility and Identifying Research Priorities Would Help Support States' Safety Efforts, [GAO-13-42](#)**

Year matter recommended: 2012

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

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

**FHA Mortgage Insurance: Applicability of Industry Requirements Is Limited, but Certain Features Could Enhance Oversight, [GAO-13-722](#)**

Year matter recommended: 2013

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Troubled Asset Relief Program: Treasury Should Estimate Future Expenditures for the Making Home Affordable Program, [GAO-16-351](#)**

Year matter recommended: 2016

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Nonbank Mortgage Servicers: Existing Regulatory Oversight Could Be Strengthened [Reissued on April 14, 2016], [GAO-16-278](#)**

Year matter recommended: 2016

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

Contact: Michael Clements at 202-512-8678 or [clementsm@gao.gov](mailto:clementsm@gao.gov)

**Federal Housing Finance Agency: Objectives Needed for the Future of Fannie Mae and Freddie Mac After Conservatorships, [GAO-17-92](#)**

Year matter recommended: 2016

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

Contact: Jill Naamane at 202-512-8678 or [naamanej@gao.gov](mailto:naamanej@gao.gov)

**Federal Housing Administration: Capital Requirements and Stress Testing Practices Need Strengthening, [GAO-18-92](#)**

Year matter recommended: 2017

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

Contact: Jill Naamane at 202-512-8678 or [naamanej@gao.gov](mailto:naamanej@gao.gov)

**Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units, [GAO-18-285](#)**

Year matter recommended: 2018

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Low-Income Housing Tax Credit: Improved Data and Oversight Would Strengthen Cost Assessment and Fraud Risk Management, [GAO-18-637](#)**

Year matter recommended: 2018

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Disaster Recovery: Better Monitoring of Block Grant Funds Is Needed, [GAO-19-232](#)**

Year matter recommended: 2019

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Areas With High Poverty: Changing How the 10-20-30 Funding Formula Is Applied Could Increase Impact in Persistent-Poverty Counties, [GAO-21-470](#)**

Year matter recommended: 2021

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

Contact: William B. Shear at 202-512-8678 or [shearw@gao.gov](mailto:shearw@gao.gov)

**Areas With High Poverty: Changing How the 10-20-30 Funding Formula Is Applied Could Increase Impact in Persistent-Poverty Counties, [GAO-21-470](#)**

Year matter recommended: 2021

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

Contact: William B. Shear at 202-512-8678 or [shearw@gao.gov](mailto:shearw@gao.gov)

**National Flood Insurance Program: Congress Should Consider Updating the Mandatory Purchase Requirement, [GAO-21-578](#)**

Year matter recommended: 2021

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

Emergency Relief Funds

11 Open matters

**Covid-19: Urgent Actions Needed to Better Ensure an Effective Federal Response, [GAO-21-191](#)**

Year matter recommended: 2020

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

Congress should amend the Digital Accountability and Transparency Act of 2014 to extend the previous requirement for agency inspectors general to review the completeness, timeliness, quality, and accuracy of their respective agency data submissions on a periodic basis.

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

Congress should amend the Digital Accountability and Transparency Act of 2014 to clarify the responsibilities and authorities of the Office of Management and Budget and Department of the Treasury for ensuring the quality of data available on USAspending.gov.

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Disaster Recovery: Actions Needed to Improve the Federal Approach, [GAO-23-104956](#)**

Year matter recommended: 2022



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

Contact: Christopher P. Currie at 404-679-1875 or [curriec@gao.gov](mailto:curriec@gao.gov)

**Covid-19 Relief Funds: Lessons Learned Could Improve Future Distribution of Federal Emergency Relief to Tribal Recipients, [GAO-23-105473](#)**

Year matter recommended: 2022

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

Contact: Anna Maria Ortiz at 202-512-3841 or [ortiza@gao.gov](mailto:ortiza@gao.gov)

Energy

20 open matters

**Electricity Generation Projects: Additional Data Could Improve Understanding of the Effectiveness of Tax Expenditures, [GAO-15-302](#)**

Year matter recommended: 2015

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Electricity Generation Projects: Additional Data Could Improve Understanding of the Effectiveness of Tax Expenditures, [GAO-15-302](#)**

Year matter recommended: 2015

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Nuclear Waste: Opportunities Exist to Reduce Risks and Costs by Evaluating Different Waste Treatment Approaches at Hanford, [GAO-17-306](#)**

Year matter recommended: 2017

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Strategic Petroleum Reserve: DOE Needs to Strengthen Its Approach to Planning the Future of the Emergency Stockpile, [GAO-18-477](#)**

Year matter recommended: 2018

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Tribal Energy: Opportunities Exist to Increase Federal Agencies' Use of the Tribal Preference Authority, [GAO-19-359](#)**

Year matter recommended: 2019

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Oil And Gas: Bureau of Land Management Should Address Risks from Insufficient Bonds to Reclaim Wells, [GAO-19-615](#)**

Year matter recommended: 2019

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Hanford Cleanup: DOE's Efforts to Close Tank Farms Would Benefit from Clearer Legal Authorities and Communication, [GAO-21-73](#)**

Year matter recommended: 2021

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Nuclear Waste: Congressional Action Needed to Clarify a Disposal Option at West Valley Site in New York, [GAO-21-115](#)**

Year matter recommended: 2021

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)**

Year matter recommended: 2021

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)**

Year matter recommended: 2021

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)**

Year matter recommended: 2021

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Commercial Spent Nuclear Fuel: Congressional Action Needed to Break Impasse and Develop a Permanent Disposal Solution, [GAO-21-603](#)**

Year matter recommended: 2021

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Nuclear Waste Disposal: Actions Needed to Enable DOE Decision That Could Save Tens of Billions of Dollars, [GAO-22-104365](#)**

Year matter recommended: 2021

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Nuclear Waste Disposal: Actions Needed to Enable DOE Decision That Could Save Tens of Billions of Dollars, [GAO-22-104365](#)**

Year matter recommended: 2021

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Carbon Capture And Storage: Actions Needed to Improve DOE Management of Demonstration Projects, [GAO-22-105111](#)**

Year matter recommended: 2021

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

Contact: Frank Rusco at 202-512-3841 or [ruscof@gao.gov](mailto:ruscof@gao.gov)

**Nuclear Waste: DOE Needs Greater Leadership Stability and Commitment to Accomplish Cleanup Mission, [GAO-22-104805](#)**

Year matter recommended: 2022

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Nuclear Waste: DOE Needs Greater Leadership Stability and Commitment to Accomplish Cleanup Mission, [GAO-22-104805](#)**

Year matter recommended: 2022

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Nuclear Waste Cleanup: DOE's Efforts to Manage Depleted Uranium Would Benefit from Clearer Legal Authorities, [GAO-22-105471](#)**

Year matter recommended: 2022

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Nuclear Waste: DOE Needs to Improve Transparency in Planning for Disposal of Certain Low-Level Waste, [GAO-22-105636](#)**

Year matter recommended: 2022

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

Contact: Nathan Anderson at 202-512-3841 or [andersonn@gao.gov](mailto:andersonn@gao.gov)

**Nuclear Waste: DOE Needs to Improve Transparency in Planning for Disposal of Certain Low-Level Waste, [GAO-22-105636](#)**

Year matter recommended: 2022

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

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## Federal Financial Management

10 open matters

### **Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

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

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)

### **Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

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

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)

### **Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

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

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)

### **Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

Congress should consider legislation to require each chief financial officer (CFO) at a CFO Act agency, in consultation with financial management and other appropriate experts, to prepare an

agency plan to implement the 4-year government-wide financial management plan prepared by the Office of Management and Budget.

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)

**Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

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

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)

**Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

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

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)

**Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

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

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)

**Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits, [GAO-20-566](#)**

Year matter recommended: 2020

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

Contact: Dawn B. Simpson at 202-512-3406 or [simpsondb@gao.gov](mailto:simpsondb@gao.gov)



**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

Congress should require agency chief financial officers (CFO) to (1) submit a statement in agencies' annual financial reports certifying the reliability of improper payments risk assessments and the validity of improper payment estimates, and describing the actions of the CFO to monitor the development and implementation of any corrective action plans; and (2) approve any methodology that is not designed to produce a statistically valid estimate.

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond, [GAO-22-105715](#)**

Year matter recommended: 2022

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

Health

15 open matters

**Medicaid Demonstration Waivers: Recent HHS Approvals Continue to Raise Cost and Oversight Concerns, [GAO-08-87](#)**

Year matter recommended: 2008

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

Contact: Catina Latham at 202-512-7114 or [lathamc@gao.gov](mailto:lathamc@gao.gov)

**Medicaid Demonstration Waivers: Recent HHS Approvals Continue to Raise Cost and Oversight Concerns, [GAO-08-87](#)**

Year matter recommended: 2008

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

Contact: Catina Latham at 202-512-7114 or [lathamc@gao.gov](mailto:lathamc@gao.gov)

**Medicare Physician Payments: Fees Could Better Reflect Efficiencies Achieved When Services Are Provided Together, [GAO-09-647](#)**

Year matter recommended: 2009

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

Contact: Leslie V. Gordon at 202-512-7114 or [gordonlv@gao.gov](mailto:gordonlv@gao.gov)

**Medicaid: Prototype Formula Would Provide Automatic, Targeted Assistance to States during Economic Downturns, [GAO-12-38](#)**

Year matter recommended: 2011

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

Contact: Michelle Rosenberg at 202-512-7114 or [rosenbergm@gao.gov](mailto:rosenbergm@gao.gov)

**Medicare: Use of Preventive Services Could Be Better Aligned with Clinical Recommendations, [GAO-12-81](#)**

Year matter recommended: 2012

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

Contact: Leslie V. Gordon at 202-512-7114 or [gordonlv@gao.gov](mailto:gordonlv@gao.gov)

**Medicaid: More Transparency of and Accountability for Supplemental Payments Are Needed, [GAO-13-48](#)**

Year matter recommended: 2012

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

Contact: Catina Latham at 202-512-7114 or [lathamc@gao.gov](mailto:lathamc@gao.gov)

**Medicare: Higher Use of Costly Prostate Cancer Treatment by Providers Who Self-Refer Warrants Scrutiny, [GAO-13-525](#)**

Year matter recommended: 2013

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Defense Health Care: US Family Health Plan is Duplicative and Should be Eliminated, [GAO-14-684](#)**

Year matter recommended: 2014

To eliminate unnecessary program duplication and to achieve increased efficiencies and potential savings within the integrated military treatment facilities, Congress should terminate the Secretary of Defense's authority to contract with 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.

Contact: Sharon M. Silas at (202) 512-7114 or [silass@gao.gov](mailto:silass@gao.gov)

**Medicare: Payment Methods for Certain Cancer Hospitals Should Be Revised to Promote Efficiency, [GAO-15-199](#)**

Year matter recommended: 2015

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

Contact: Leslie V. Gordon at 202-512-7114 or [gordonlv@gao.gov](mailto:gordonlv@gao.gov)

**Medicare Part B Drugs: Action Needed to Reduce Financial Incentives to Prescribe 340B Drugs at Participating Hospitals, [GAO-15-442](#)**

Year matter recommended: 2015

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

Contact: Michelle Rosenberg at 202-512-7114 or [rosenbergm@gao.gov](mailto:rosenbergm@gao.gov)

**Medicare: Increasing Hospital-Physician Consolidation Highlights Need for Payment Reform, [GAO-16-189](#)**

Year matter recommended: 2015

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Medicare Part B: Data on Coupon Discounts Needed to Evaluate Methodology for Setting Drug Payment Rates, [GAO-16-643](#)**

Year matter recommended: 2016

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

Contact: Leslie V. Gordon at 202-512-7114 or [gordonlv@gao.gov](mailto:gordonlv@gao.gov)

**Covid-19: Opportunities to Improve Federal Response and Recovery Efforts, [GAO-20-625](#)**

Year matter recommended: 2020

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

Contact: Michelle Rosenberg at 202-512-7114 or [rosenbergm@gao.gov](mailto:rosenbergm@gao.gov)

**Medicare: Additional Reporting on Key Staffing Information and Stronger Payment Incentives Needed for Skilled Nursing Facilities [Reissued with revisions on Aug. 10, 2021.], [GAO-21-408](#)**

Year matter recommended: 2021

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

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Chronic Health Conditions: Federal Strategy Needed To Coordinate Diet-Related Efforts,**  
[GAO-21-593](#)

Year matter recommended: 2021

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.

Contact: Steve Morris at 202-512-3841 or [morriss@gao.gov](mailto:morriss@gao.gov)

Homeland Security/ Law Enforcement

Nine open matters

**2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue,** [GAO-12-342SP](#)

Year matter recommended: 2012

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

Contact: Christopher P. Currie at 404-679-1875 or [curriec@gao.gov](mailto:curriec@gao.gov)

**2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue,** [GAO-12-342SP](#)

Year matter recommended: 2012

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

Contact: Jeff Arkin at 202-512-6806 or [arkinj@gao.gov](mailto:arkinj@gao.gov)

**2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue,** [GAO-12-342SP](#)

Year matter recommended: 2012

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

Contact: Christopher P. Currie at 404-679-1875 or [curriec@gao.gov](mailto:curriec@gao.gov)

**Flood Insurance: Comprehensive Reform Could Improve Solvency and Enhance Resilience, [GAO-17-425](#)**

Year matter recommended: 2017

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

**Alternatives To Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb, [GAO-22-104113](#)**

Year matter recommended: 2021

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.

Contact: Allison Bawden at 202-512-3841 or [bawdena@gao.gov](mailto:bawdena@gao.gov)

**Alternatives To Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb, [GAO-22-104113](#)**

Year matter recommended: 2021

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.

Contact: Allison Bawden at 202-512-3841 or [bawdena@gao.gov](mailto:bawdena@gao.gov)

**Alternatives To Radioactive Materials: A National Strategy to Support Alternative Technologies May Reduce Risks of a Dirty Bomb, [GAO-22-104113](#)**

Year matter recommended: 2021

If Congress agrees that replacing technologies that use high-risk radioactive materials with alternative technologies is a priority to achieve permanent risk reduction, then it should consider directing and authorizing, as necessary, the Nuclear Regulatory Commission (NRC) to

incorporate the consideration of alternative technologies into its licensing process. Options could include: (1) direct NRC to implement a justification process, or (2) direct NRC to require applicants for new radioactive materials to consult with other agencies (such as the National Nuclear Security Administration or the Food and Drug Administration) about alternatives before NRC will consider an application.

Contact: Allison Bawden at 202-512-3841 or [bawdena@gao.gov](mailto:bawdena@gao.gov)

**Flood Mitigation: Actions Needed To Improve Use Of FEMA Property Acquisitions, [GAO-22-106037](#)**

Year matter recommended: 2022

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

**Deaths In Custody: Additional Action Needed to Help Ensure Data Collected by DOJ Are Utilized, [GAO-22-106033](#)**

Year matter recommended: 2022

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

Contact: Gretta L. Goodwin at 202-512-8777 or [goodwing@gao.gov](mailto:goodwing@gao.gov)

Housing Finance

Five open matters

**2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue, [GAO-12-342SP](#)**

Year matter recommended: 2012

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

Contact: Daniel Garcia-Diaz at 202-512-8678 or [garcia Diaz@gao.gov](mailto:garcia Diaz@gao.gov)

**Housing Finance: Prolonged Conservatorships of Fannie Mae and Freddie Mac Prompt Need for Reform, [GAO-19-239](#)**

Year matter recommended: 2019



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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Ginnie Mae: Risk Management and Staffing-Related Challenges Need to Be Addressed, [GAO-19-191](#)**

Year matter recommended: 2019

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.

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Ginnie Mae: Risk Management and Staffing-Related Challenges Need to Be Addressed, [GAO-19-191](#)**

Year matter recommended: 2019

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Home Mortgage Disclosure Act: Reporting Exemptions Had a Minimal Impact on Data Availability, but Additional Information Would Enhance Oversight, [GAO-21-350](#)**

Year matter recommended: 2021

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

Income Security

12 open matters

**Opportunities To Reduce Potential Duplication In Government Programs, Save Tax Dollars, And Enhance Revenue, [GAO-11-318SP](#)**

Year matter recommended: 2011

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



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

**Federal Employees' Compensation Act: Case Examples Illustrate Vulnerabilities That Could Result in Improper Payments or Overlapping Benefits, [GAO-13-386](#)**

Year matter recommended: 2013

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

Contact: Seto J. Bagdoyan at 202-512-6722 or [bagdoyans@gao.gov](mailto:bagdoyans@gao.gov)

**2014 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits, [GAO-14-343SP](#)**

Year matter recommended: 2014

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.

Contact: Seto J. Bagdoyan at 202-512-6722 or [bagdoyans@gao.gov](mailto:bagdoyans@gao.gov)

**Private Pensions: Targeted Revisions Could Improve Usefulness of Form 5500 Information, [GAO-14-441](#)**

Year matter recommended: 2014

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

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

**401(K) Plans: Greater Protections Needed for Forced Transfers and Inactive Accounts, [GAO-15-73](#)**

Year matter recommended: 2014

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

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

**401(K) Plans: Effects of Eligibility and Vesting Policies on Workers' Retirement Savings, [GAO-17-69](#)**

Year matter recommended: 2016

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

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

**401(K) Plans: Effects of Eligibility and Vesting Policies on Workers' Retirement Savings, [GAO-17-69](#)**

Year matter recommended: 2016

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

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

**Social Security Offsets: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief, [GAO-17-45](#)**

Year matter recommended: 2016

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

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

**The Nation's Retirement System: A Comprehensive Re-evaluation Is Needed to Better Promote Future Retirement Security, [GAO-18-111SP](#)**

Year matter recommended: 2017

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

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

**Workplace Retirement Accounts: Better Guidance and Information Could Help Plan Participants at Home and Abroad Manage Their Retirement Savings, [GAO-18-19](#)**

Year matter recommended: 2018

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

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

**Railroad Retirement Board: Actions Needed to Improve the Effectiveness and Oversight of Continuing Disability Reviews, [GAO-18-287](#)**

Year matter recommended: 2018

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

Contact: Elizabeth Curda at 202-512-7215 or [curdae@gao.gov](mailto:curdae@gao.gov)

**Postal Retiree Health Benefits: Unsustainable Finances Need to Be Addressed, [GAO-18-602](#)**

Year matter recommended: 2018

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

Contact: David Marroni at 202-512-2834 or [marronid@gao.gov](mailto:marronid@gao.gov)

Information Technology

12 open matters

**Radio Communications: Congressional Action Needed to Ensure Agencies Collaborate to Develop a Joint Solution, [GAO-09-133](#)**

Year matter recommended: 2008

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

Contact: Carol C. Harris at 202-512-4456 or [harriscc@gao.gov](mailto:harriscc@gao.gov)

**Information Management: National Technical Information Service's Dissemination of Technical Reports Needs Congressional Attention, [GAO-13-99](#)**

Year matter recommended: 2012

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

Contact: Marisol Cruz Cain at 202-512-5017 or [cruzcaim@gao.gov](mailto:cruzcaim@gao.gov)

**Information Resellers: Consumer Privacy Framework Needs to Reflect Changes in Technology and the Marketplace, [GAO-13-663](#)**

Year matter recommended: 2013

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

**Geospatial Data: Progress Needed on Identifying Expenditures, Building and Utilizing a Data Infrastructure, and Reducing Duplicative Efforts [Reissued 18, 2015], [GAO-15-193](#)**

Year matter recommended: 2015

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

Contact: Kevin Walsh at 202-512-6151 or [walshk@gao.gov](mailto:walshk@gao.gov)

**Cybersecurity: Bank and Other Depository Regulators Need Better Data Analytics and Depository Institutions Want More Usable Threat Information, [GAO-15-509](#)**

Year matter recommended: 2015

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

Contact: Michael Clements at 202-512-8678 or [clementsm@gao.gov](mailto:clementsm@gao.gov)

**Motor Carrier Safety: Additional Research Standards and Truck Drivers' Schedule Data Could Allow More Accurate Assessments of the Hours of Service Rule, [GAO-15-641](#)**

Year matter recommended: 2015

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

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

**Internet Privacy: Additional Federal Authority Could Enhance Consumer Protection and Provide Flexibility, [GAO-19-52](#)**

Year matter recommended: 2019

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

Contact: Andrew Von Ah at 213-830-1011 or [VonAha@gao.gov](mailto:VonAha@gao.gov)

**Consumer Data Protection: Actions Needed to Strengthen Oversight of Consumer Reporting Agencies, [GAO-19-196](#)**

Year matter recommended: 2019

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

Contact: Michael Clements at 202-512-8678 or [clementsm@gao.gov](mailto:clementsm@gao.gov)

**U.S. Agency For Global Media: Additional Actions Needed to Improve Oversight of Broadcasting Networks, [GAO-22-104017](#)**

Year matter recommended: 2021

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

Contact: Latesha Love-Grayer at 202-512-4409 or [lovegrayerl@gao.gov](mailto:lovegrayerl@gao.gov)

**Public-Safety Broadband Network: Congressional Action Required to Ensure Network Continuity, [GAO-22-104915](#)**

Year matter recommended: 2022

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

Contact: Andrew Von Ah at 213-830-1011 or [VonAha@gao.gov](mailto:VonAha@gao.gov)

**Chief Information Officers: Private Sector Practices Can Inform Government Roles, [GAO-22-104603](#)**

Year matter recommended: 2022

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

Contact: Kevin Walsh at 202-512-6151 or [walshk@gao.gov](mailto:walshk@gao.gov)

**Privacy: Dedicated Leadership Can Improve Programs and Address Challenges, [GAO-22-105065](#)**

Year matter recommended: 2022

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

Contact: Marisol Cruz Cain at 202-512-5017 or [cruzcainm@gao.gov](mailto:cruzcainm@gao.gov)

Other General Government

21 open matters

**Embassy Management: State Department and Other Agencies Should Further Explore Opportunities to Save Administrative Costs Overseas, [GAO-12-317](#)**

Year matter recommended: 2012

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

Contact: Nagla'a El-Hodiri at 202-512-4128 or [elhodirin@gao.gov](mailto:elhodirin@gao.gov)

**Consumer Product Safety Commission: Agency Faces Challenges in Responding to New Product Risks, [GAO-13-150](#)**

Year matter recommended: 2012

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

**Consumer Product Safety Oversight: Opportunities Exist to Strengthen Coordination and Increase Efficiencies and Effectiveness, [GAO-15-52](#)**

Year matter recommended: 2014

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

**Debt Limit: Market Response to Recent Impasses Underscores Need to Consider Alternative Approaches, [GAO-15-476](#)**

Year matter recommended: 2015

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

Contact: Yvonne Jones at 202-512-6806 or [jonesy@gao.gov](mailto:jonesy@gao.gov)

**Debt Limit: Market Response to Recent Impasses Underscores Need to Consider Alternative Approaches, [GAO-15-476](#)**

Year matter recommended: 2015

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

Contact: Yvonne Jones at 202-512-6806 or [jonesy@gao.gov](mailto:jonesy@gao.gov)



**International Food Assistance: Cargo Preference Increases Food Aid Shipping Costs, and Benefits Are Unclear, [GAO-15-666](#)**

Year matter recommended: 2015

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

Contact: Chelsa L. Kenney at 202-512-2964 or [kenneyc@gao.gov](mailto:kenneyc@gao.gov)

**Financial Regulation: Complex and Fragmented Structure Could Be Streamlined to Improve Effectiveness, [GAO-16-175](#)**

Year matter recommended: 2016

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

Contact: Michael Clements at 202-512-8678 or [clementsm@gao.gov](mailto:clementsm@gao.gov)

**Financial Regulation: Complex and Fragmented Structure Could Be Streamlined to Improve Effectiveness, [GAO-16-175](#)**

Year matter recommended: 2016

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

Contact: Michael Clements at 202-512-8678 or [clementsm@gao.gov](mailto:clementsm@gao.gov)

**Freedom Of Information Act: Litigation Costs For Justice and Agencies Could Not Be Fully Determined, [GAO-16-667](#)**

Year matter recommended: 2016



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

Contact: Vijay A. D'Souza at 202-512-7650 or [dsouzav@gao.gov](mailto:dsouzav@gao.gov)

**Freedom Of Information Act: Litigation Costs For Justice and Agencies Could Not Be Fully Determined, [GAO-16-667](#)**

Year matter recommended: 2016

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

Contact: Vijay A. D'Souza at 202-512-7650 or [dsouzav@gao.gov](mailto:dsouzav@gao.gov)

**Identity Theft Services: Services Offer Some Benefits but Are Limited in Preventing Fraud, [GAO-17-254](#)**

Year matter recommended: 2017

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

**Paperwork Reduction Act: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates, [GAO-18-381](#)**

Year matter recommended: 2018

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

Contact: Yvonne Jones at 202-512-6806 or [jonesy@gao.gov](mailto:jonesy@gao.gov)

**U.S. Currency: Financial Benefit of Switching to a \$1 Coin Is Unlikely, but Changing Coin Metal Content Could Result in Cost Savings, [GAO-19-300](#)**

Year matter recommended: 2019

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

Contact: Andrew Von Ah at 213-830-1011 or [VonAha@gao.gov](mailto:VonAha@gao.gov)

**Discretionary Transportation Grants: Actions Needed to Improve Consistency and Transparency in DOT's Application Evaluations, [GAO-19-541](#)**

Year matter recommended: 2019

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

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

**Federal Advisory Committees: Actions Needed to Enhance Decision-Making Transparency and Cost Data Accuracy, [GAO-20-575](#)**

Year matter recommended: 2020

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

Contact: Michelle Sager at 202-512-6806 or [sagerm@gao.gov](mailto:sagerm@gao.gov)

**The Nation's Fiscal Health: Effective Use of Fiscal Rules and Targets, [GAO-20-561](#)**

Year matter recommended: 2020

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

Contact: Jeff Arkin at 202-512-6806 or [arkinj@gao.gov](mailto:arkinj@gao.gov)

**Bankruptcy: Enhanced Authority Could Strengthen Oversight of Executive Bonuses Awarded before a Bankruptcy Filing, [GAO-21-104617](#)**

Year matter recommended: 2021

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

Contact: Michael Clements at 202-512-8678 or [clementsm@gao.gov](mailto:clementsm@gao.gov)

**Covid-19: Federal Telework Increased during the Pandemic, but More Reliable Data Are Needed to Support Oversight, [GAO-22-104282](#)**

Year matter recommended: 2022

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

Contact: Dawn Locke at 202-512-6806 or [locked@gao.gov](mailto:locked@gao.gov)

**Covid-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments, [GAO-22-105397](#)**

Year matter recommended: 2022

Congress should consider providing the Department of Health and Human Services the authority to require states to report the data necessary for the Secretary to estimate and report on improper payments for the Temporary Assistance for Needy Families program in accordance with 31 U.S.C. § 3352. See the Payment Integrity: COVID-19 Spending enclosure.

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Consumer Protection: Congress Should Consider Enhancing Protections around Scores Used to Rank Consumers, [GAO-22-104527](#)**

Year matter recommended: 2022

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

Contact: Alicia Puente Cackley at 202-512-8678 or [cackleya@gao.gov](mailto:cackleya@gao.gov)

**Transforming Aviation: Congress Should Clarify Certain Tax Exemptions for Advanced Air Mobility, [GAO-23-105188](#)**

Year matter recommended: 2022

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

Contact: Heather Krause at 202-512-2834 or [krauseh@gao.gov](mailto:krauseh@gao.gov)

Science and the Environment

10 open matters

**Environmental Health: High-level Strategy and Leadership Needed to Continue Progress toward Protecting Children from Environmental Threats, [GAO-10-205](#)**

Year matter recommended: 2010

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

Contact: J. Alfredo Gómez at 202-512-3841 or [gomezj@gao.gov](mailto:gomezj@gao.gov)

**Coal Mine Reclamation: Federal and State Agencies Face Challenges in Managing Billions in Financial Assurances, [GAO-18-305](#)**

Year matter recommended: 2018

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

Contact: Cardell Johnson at 202-512-3841 or [johnsoncd1@gao.gov](mailto:johnsoncd1@gao.gov)

**Climate Resilience: A Strategic Investment Approach for High-Priority Projects Could Help Target Federal Resources, [GAO-20-127](#)**

Year matter recommended: 2019

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

Contact: J. Alfredo Gómez at 202-512-3841 or [gomezj@gao.gov](mailto:gomezj@gao.gov)

**Water Infrastructure: Technical Assistance and Climate Resilience Planning Could Help Utilities Prepare for Potential Climate Change Impacts, [GAO-20-24](#)**

Year matter recommended: 2020

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

Contact: J. Alfredo Gómez at 202-512-3841 or [gomezj@gao.gov](mailto:gomezj@gao.gov)

**Climate Change: A Climate Migration Pilot Program Could Enhance the Nation's Resilience and Reduce Federal Fiscal Exposure, [GAO-20-488](#)**

Year matter recommended: 2020

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

Contact: J. Alfredo Gómez at 202-512-3841 or [gomezj@gao.gov](mailto:gomezj@gao.gov)

**Recycling: Building on Existing Federal Efforts Could Help Address Cross-Cutting Challenges, [GAO-21-87](#)**

Year matter recommended: 2020

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

Contact: J. Alfredo Gómez at 202-512-3841 or [gomezj@gao.gov](mailto:gomezj@gao.gov)

**Federal Research Grants: OMB Should Take Steps to Establish the Research Policy Board, [GAO-21-232R](#)**

Year matter recommended: 2021

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

Contact: John Neumann at 202-512-6888 or [neumannj@gao.gov](mailto:neumannj@gao.gov)

**Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats, [GAO-22-104241](#)**

Year matter recommended: 2022

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

Contact: Anna Maria Ortiz at 202-512-3841 or [ortiza@gao.gov](mailto:ortiza@gao.gov)

**Air Travel And Communicable Diseases: Federal Leadership Needed to Advance Research, [GAO-22-104579](#)**

Year matter recommended: 2022

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

Contact: Heather Krause at 202-512-2834 or [krauseh@gao.gov](mailto:krauseh@gao.gov)

**Persistent Chemicals: Actions Needed to Improve DOD's Ability to Prevent the Procurement of Items Containing PFAS**, [GAO-23-105982](#)

Year matter recommended: 2023

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

Contact: Elizabeth Field at 202-512-2775 or [fielde1@gao.gov](mailto:fielde1@gao.gov)

Tax Policy and Administration

32 open matters

**Tax Policy: Tax-Exempt Status of Certain Bonds Merits Reconsideration, and Apparent Noncompliance with Issuance Cost Limitations Should Be Addressed**, [GAO-08-364](#)

Year matter recommended: 2008

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

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

**Tax Expenditures: Available Data Are Insufficient to Determine the Use and Impact of Indian Reservation Depreciation**, [GAO-08-731](#)

Year matter recommended: 2008

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

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

**Tax Gap: Actions That Could Improve Rental Real Estate Reporting Compliance, [GAO-08-956](#)**

Year matter recommended: 2008

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

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

**Tax Administration: IRS's 2008 Filing Season Generally Successful Despite Challenges, although IRS Could Expand Enforcement during Returns Processing, [GAO-09-146](#)**

Year matter recommended: 2008

Given the potential for improving compliance now and in the future, Congress should consider providing the Internal Revenue Service with the authority to use math error checks to identify and correct returns with ineligible (1) individual retirement account (IRA) "catch-up" contributions, and (2) contributions to traditional IRAs from taxpayers over age 70-1/2.

Contact: Jessica Lucas-Judy at 202-512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov)

**Tax Gap: IRS Could Do More to Promote Compliance by Third Parties with Miscellaneous Income Reporting Requirements, [GAO-09-238](#)**

Year matter recommended: 2009

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

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

**Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved, [GAO-10-136](#)**

Year matter recommended: 2009

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

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

**Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved, [GAO-10-136](#)**



Year matter recommended: 2009

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

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

**Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved,**  
[GAO-10-136](#)

Year matter recommended: 2009

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

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

**Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved,**  
[GAO-10-136](#)

Year matter recommended: 2009

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

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

**Tax Policy: The Research Tax Credit's Design and Administration Can Be Improved,**  
[GAO-10-136](#)

Year matter recommended: 2009

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

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



**Tax Gap: Actions Needed to Address Noncompliance with S Corporation Tax Rules,**  
[GAO-10-195](#)

Year matter recommended: 2009

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

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

**New Markets Tax Credit: The Credit Helps Fund a Variety of Projects in Low-Income Communities, but Could Be Simplified,** [GAO-10-334](#)

Year matter recommended: 2010

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

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

**Recovery Act: IRS Quickly Implemented Tax Provisions, but Reporting and Enforcement Improvements Are Needed,** [GAO-10-349](#)

Year matter recommended: 2010

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

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

**Tax Compliance: IRS May Be Able to Improve Compliance for Nonresident Aliens and Updating Requirements Could Reduce Their Compliance Burden,** [GAO-10-429](#)

Year matter recommended: 2010

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

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

**Tax Compliance: IRS May Be Able to Improve Compliance for Nonresident Aliens and Updating Requirements Could Reduce Their Compliance Burden, [GAO-10-429](#)**

Year matter recommended: 2010

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

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

**2011 Tax Filing: IRS Dealt with Challenges to Date but Needs Additional Authority to Verify Compliance, [GAO-11-481](#)**

Year matter recommended: 2011

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

Contact: Jessica Lucas-Judy at 202-512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov)

**Abusive Tax Avoidance Transactions: IRS Needs Better Data to Inform Decisions about Transactions, [GAO-11-493](#)**

Year matter recommended: 2011

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

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

**E-Filing Tax Returns: Penalty Authority and Digitizing More Paper Return Data Could Increase Benefits, [GAO-12-33](#)**

Year matter recommended: 2011

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

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

**Tobacco Taxes: Large Disparities in Rates for Smoking Products Trigger Significant Market Shifts to Avoid Higher Taxes, [GAO-12-475](#)**

Year matter recommended: 2012

Disparities in tax rates on smoking tobacco products have negative revenue implications because they create incentives for manufacturers and consumers to substitute higher-taxed

products with lower-taxed products. In light of that fact, as Congress continues its oversight of Children's Health Insurance Program Reauthorization Act and Tobacco Control Act implementation, it should consider modifying tobacco tax rates to eliminate significant tax differentials between similar products. Specifically, Congress should consider equalizing tax rates on roll-your-own and pipe tobacco and, in consultation with the Department of the Treasury, also consider options for reducing tax avoidance due to tax differentials between small and large cigars.

Contact: Kimberly Gianopoulos at 202-512-8612 or [gianopoulosk@gao.gov](mailto:gianopoulosk@gao.gov)

**Appraised Values On Tax Returns: Burdens on Taxpayers Could Be Reduced and Selected Practices Improved, [GAO-12-608](#)**

Year matter recommended: 2012

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

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

**Paid Tax Return Preparers: In a Limited Study, Preparers Made Significant Errors, [GAO-14-467T](#)**

Year matter recommended: 2014

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

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

**Individual Retirement Accounts: IRS Could Bolster Enforcement on Multimillion Dollar Accounts, but More Direction from Congress Is Needed, [GAO-15-16](#)**

Year matter recommended: 2014

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

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

**Low-Income Housing Tax Credit: Joint IRS-HUD Administration Could Help Address Weaknesses in Oversight, [GAO-15-330](#)**

Year matter recommended: 2015

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

Contact: Dan Garcia-Diaz at 202-512-8678 or [garciadiazd@gao.gov](mailto:garciadiazd@gao.gov)

**Tax Fraud And Noncompliance: IRS Could Further Leverage the Return Review Program to Strengthen Tax Enforcement, [GAO-18-544](#)**

Year matter recommended: 2018

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

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

**Foreign Asset Reporting: Actions Needed to Enhance Compliance Efforts, Eliminate Overlapping Requirements, and Mitigate Burdens on U.S. Persons Abroad, [GAO-19-180](#)**

Year matter recommended: 2019

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.

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

**Taxpayer Information: IRS Needs to Improve Oversight of Third-Party Cybersecurity Practices, [GAO-19-340](#)**

Year matter recommended: 2019

Congress should consider providing the Internal Revenue Service with explicit authority to establish security requirements for the information systems of paid preparers and Authorized e-file Providers.

Contact: Jessica Lucas-Judy at 202-512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov)

**Tax Administration: Opportunities Exist to Improve Oversight of Hospitals' Tax-Exempt Status, [GAO-20-679](#)**

Year matter recommended: 2020

Congress should consider specifying in the Internal Revenue Code what services and activities it considers sufficient community benefit.

Contact: Jessica Lucas-Judy at 202-512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov)

**Opportunity Zones: Improved Oversight Needed to Evaluate Tax Expenditure Performance, [GAO-21-30](#)**

Year matter recommended: 2020

Congress should consider providing the Department of the Treasury with the authority and responsibility to collect data and report on the performance of the Opportunity Zones tax expenditure, in collaboration with other agencies.

Contact: Jessica Lucas-Judy at 202-512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov)

**Opportunity Zones: Improved Oversight Needed to Evaluate Tax Expenditure Performance, [GAO-21-30](#)**

Year matter recommended: 2020

Congress should consider identifying questions about the performance of the Opportunity Zones tax expenditure that it wants the Department of the Treasury, in collaboration with other agencies, to address in order to help guide data collection and reporting of performance, including outcomes.

Contact: Jessica Lucas-Judy at 202-512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov)

**Tax Equity: Lack of Data Limits Ability to Analyze Effects of Tax Policies on Households by Demographic Characteristics, [GAO-22-104553](#)**

Year matter recommended: 2022

Congress should consider revising relevant laws, such as those in Titles 13 and 26, as appropriate, to facilitate interagency data sharing that would allow for more accurate, consistent, and systematic analyses of any effects of existing and proposed tax policies in relation to taxpayers' demographics in a secure manner that protects the confidentiality of those data.

Contact: Jessica Lucas-Judy at 202-512-6806 or [lucasjudyj@gao.gov](mailto:lucasjudyj@gao.gov)

**Remote Sales Tax: Federal Legislation Could Resolve Some Uncertainties and Improve Overall System, [GAO-23-105359](#)**

Year matter recommended: 2022

Congress should consider working with states to establish nationwide parameters for state taxation of remote sales. Such parameters should balance state interests with the need to address the multistate complexities discussed in this report. The parameters should improve the overall system's alignment with the criteria for a good tax system and help address existing uncertainties regarding what remote sales taxation is legally permissible by states and localities.

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

**Paid Tax Return Preparers: IRS Efforts to Oversee Refundable Credits Help Protect Taxpayers but Additional Actions and Authority Are Needed, [GAO-23-105217](#)**

Year matter recommended: 2022

Congress should grant the Internal Revenue Service the explicit authority to establish professional requirements for paid tax preparers.

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

### Training, Employment, and Education

Nine open matters

#### **Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)**

Year matter recommended: 2010

To help ensure that Congress is fully apprised of efforts to resolve a case, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to require the Department of Justice and the Office of Special Counsel to report on additional time taken to resolve a matter after they decline representation.

Contact: Yvonne Jones at 202-512-6806 or [jonesy@gao.gov](mailto:jonesy@gao.gov)

#### **Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)**

Year matter recommended: 2010

To help ensure that servicemembers who file complaints are adequately being informed of their Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) complaint process rights in accordance with the Veterans' Benefits Improvement Act of 2008, Congress should consider amending USERRA to require the Department of Labor to report on the extent to which it is notifying complainants of their USERRA complaint process rights within 5 days of filing a complaint.

Contact: Yvonne Jones at 202-512-6806 or [jonesy@gao.gov](mailto:jonesy@gao.gov)

#### **Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)**

Year matter recommended: 2010

To help ensure that the Department of Justice (DOJ) handles state cases as expeditiously as private employer cases, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to specifically require DOJ to adhere to the same 60-day deadline for state employer matters that they must adhere to for matters against private employers.

Contact: Yvonne Jones at 202-512-6806 or [jonesy@gao.gov](mailto:jonesy@gao.gov)

#### **Servicemember Reemployment: Agencies Are Generally Timely in Processing Redress Complaints, but Improvements Needed in Maintaining Data and Reporting, [GAO-11-55](#)**

Year matter recommended: 2010

To help ensure that servicemembers in state employer cases are kept apprised of the status of the Department of Justice (DOJ)'s decision making without potentially compromising DOJ's ability to successfully bring suit against state employers, Congress should consider amending the Uniformed Services Employment and Reemployment Rights Act of 1994 to require DOJ to notify these servicemembers of the status of DOJ's efforts.

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**Special Education: More Flexible Spending Requirement Could Mitigate Unintended Consequences While Protecting Services, [GAO-16-2](#)**

Year matter recommended: 2015

To help districts address key challenges in meeting maintenance of effort (MOE) spending requirements and mitigate unintended consequences that may affect services for students with disabilities, while preserving the safeguard for funding for students with disabilities, Congress should consider options for a more flexible MOE requirement. This could include adopting a less stringent MOE requirement to align with the MOE requirements in other education programs or adding to or modifying exceptions. For example, current exceptions could be changed to allow one-time increases in spending without changing a district's MOE baseline in order to encourage pilot innovations or to allow certain spending decreases (e.g., state caps on teacher benefits), as long as a district can demonstrate the decrease does not negatively affect services.

Contact: Jacqueline M. Nowicki at 202-512-7215 or [nowickij@gao.gov](mailto:nowickij@gao.gov)

**Private School Choice: Federal Actions Needed to Ensure Parents Are Notified About Changes in Rights for Students with Disabilities, [GAO-18-94](#)**

Year matter recommended: 2017

Congress should consider requiring that states notify parents/guardians of changes in students' federal special education rights when a student with a disability is moved from public to private school by their parent.

Contact: Jacqueline M. Nowicki at 202-512-7215 or [nowickij@gao.gov](mailto:nowickij@gao.gov)

**Federal Student Loans: Actions Needed to Improve Oversight of Schools' Default Rates, [GAO-18-163](#)**

Year matter recommended: 2018

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.

Contact: Melissa Emrey-Arras at 617-788-0534 or [emreyarrasm@gao.gov](mailto:emreyarrasm@gao.gov)

**Federal Student Loans: Actions Needed to Improve Oversight of Schools' Default Rates, [GAO-18-163](#)**



Year matter recommended: 2018

Congress should consider requiring that schools and default management consultants that choose to contact borrowers about their federal student loan repayment and postponement options after they leave school present them with accurate and complete information.

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**Financial Aid Offers: Action Needed to Improve Information on College Costs and Student Aid, [GAO-23-104708](#)**

Year matter recommended: 2022

Congress should consider legislation requiring colleges to provide all students offered federal student aid with financial aid offers containing clear and standard information that follow best practices. This could include requiring colleges to provide the College Financing Plan to all such students.

Contact: Melissa Emrey-Arras at 617-788-0534 or [emreyarrasm@gao.gov](mailto:emreyarrasm@gao.gov)

Tribal Programs

Eight open matters

**Indian Health Service: Action Needed to Ensure Equitable Allocation of Resources for the Contract Health Service Program, [GAO-12-446](#)**

Year matter recommended: 2012

In order to ensure an equitable allocation of the contract health services (CHS) program funds, the Congress should consider requiring Indian Health Service to develop and use a new method to allocate all CHS program funds to account for variations across areas that would replace the existing base funding, annual adjustment, and program increase methodologies, notwithstanding any restrictions currently in federal law.

Contact: Jessica Farb at 202-512-7114 or [farbj@gao.gov](mailto:farbj@gao.gov)

**Uranium Contamination: Overall Scope, Time Frame, and Cost Information Is Needed for Contamination Cleanup on the Navajo Reservation, [GAO-14-323](#)**

Year matter recommended: 2014

To develop an estimate of the scope of work remaining to address uranium contamination on or near the Navajo reservation, Congress should consider requiring that the Environmental Protection Agency take the lead and work with the other federal agencies to develop an overall estimate of the remaining scope of the work, time frames, and costs.

Contact: J. Alfredo Gómez at 202-512-3841 or [gomezj@gao.gov](mailto:gomezj@gao.gov)

**Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)**

Year matter recommended: 2018



Congress should consider providing necessary authority for other agencies to continue remaining activities when the Office of Navajo and Hopi Indian Relocation closes.

Contact: William B. Shear at 202-512-8678 or [shearw@gao.gov](mailto:shearw@gao.gov)

**Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)**

Year matter recommended: 2018

Congress should consider determining (1) whether the requirement for the land acquired pursuant to the Navajo-Hopi Settlement Act of 1974 as amended to be used solely for the benefit of relocatees should continue and (2) how grazing on the New Lands should be regulated.

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**Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)**

Year matter recommended: 2018

Congress should consider addressing the mandatory trust acquisition provision for the Navajo Nation in the Navajo-Hopi Settlement Act of 1974 as amended.

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**Office Of Navajo And Hopi Indian Relocation: Executive Branch and Legislative Action Needed for Closure and Transfer of Activities, [GAO-18-266](#)**

Year matter recommended: 2018

Congress should consider whether the requirement for the Navajo Nation to repay the U.S. Department of the Treasury for appropriations made to the Navajo Rehabilitation Trust Fund should continue.

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**Tribal Consultation: Additional Federal Actions Needed for Infrastructure Projects, [GAO-19-22](#)**

Year matter recommended: 2019

Congress should consider taking legislative action to resolve the long-standing issues between the Corps and the Advisory Council on Historic Preservation over the Corps Regulatory Program's procedures for implementing section 106 of the National Historic Preservation Act.

Contact: Anna Maria Ortiz at 202-512-3841 or [ortiza@gao.gov](mailto:ortiza@gao.gov)

**Tribal Programs: Actions Needed to Improve Interior's Management of Trust Services, [GAO-23-105356](#)**

Year matter recommended: 2023

Congress should consider amending section 302(c) of the American Indian Trust Fund Management Reform Act of 1994 to provide that the Department of the Interior's report on the Office of the Special Trustee for American Indians' (OST) reforms does not trigger the statutory termination process for OST.

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#### U.S. Postal Service

Four open matters

#### **U.S. Postal Service: Actions Needed to Make Delivery Performance Information More Complete, Useful, and Transparent, [GAO-15-756](#)**

Year matter recommended: 2015

To assist in determining whether to require the U.S. Postal Service (USPS) and the Postal Regulatory Commission to report on delivery performance for rural and non-rural areas, Congress should direct USPS to provide cost estimates related to providing this information.

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#### **U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model, [GAO-20-385](#)**

Year matter recommended: 2020

Congress should consider reassessing and determining the level of universal postal service the nation requires.

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#### **U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model, [GAO-20-385](#)**

Year matter recommended: 2020

Congress should consider determining the extent to which U.S. Postal Service (USPS) should be financially self-sustaining and what changes to law would be appropriate to enable USPS to meet this goal.

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#### **U.S. Postal Service: Congressional Action Is Essential to Enable a Sustainable Business Model, [GAO-20-385](#)**

Year matter recommended: 2020

Congress should consider determining the most appropriate institutional structure for the U.S. Postal Service.

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