

# Improper Payments: Agency Reporting of Payment Integrity Information

GAO-25-107552 (Accessible Version)

Report to the Subcommittee on Legislative Branch, Committee on Appropriations, House of Representatives  
January 23, 2025

## Why This Matters

Improper payments are a long-standing and significant problem in the federal government. Since fiscal year 2003, executive branch agencies (agencies) have reported cumulative improper payment estimates of about \$2.8 trillion, including \$161.5 billion for fiscal year 2024. The Payment Integrity Information Act of 2019 (PIIA) requires agencies to manage improper payments by identifying risks, taking corrective actions, and estimating and reporting on improper payments in programs they administer. PIIA also requires each agency's inspector general (IG) to issue an annual report on compliance with applicable PIIA criteria. Agencies' understanding of the requirements and related key concepts of and proper oversight of compliance with PIIA criteria is important to more effective detection and prevention of improper payments. To provide relevant information on improper payments to Congress and the public, agencies' reported payment integrity information must be timely, complete, accurate, and accessible.

The Office of Management and Budget (OMB) plays a key role in developing guidance for agencies to estimate and report on improper payments. OMB Circular No. A-123, appendix C, the current version of which OMB issued as Memorandum M-21-19, includes guidance for IGs on how to determine agency compliance with applicable PIIA criteria. It also includes guidance for agencies on the corrective actions PIIA requires of them if they are found noncompliant.

House Report 117-389, which accompanied the Legislative Branch Appropriations Act, 2023, includes a provision for GAO to provide quarterly reports on improper payments. This is our eighth such report. It examines OMB's and IGs' roles in implementing PIIA and how agencies report payment integrity information, including instances of noncompliance and related plans to come into compliance that PIIA requires and OMB guidance reflects.

## Key Takeaways

- The law requires agencies to report certain payment integrity information as part of their annual financial statements. OMB guidance specifies this reporting should include a hyperlink to [PaymentAccuracy.gov](https://www.paymentaccuracy.gov), which is where agencies' payment integrity information is posted.<sup>1</sup> OMB's guidance to agencies indicates that the payment integrity information posted on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov) fulfills certain PIIA reporting requirements.
- In IG reports issued in 2023, 10 of the Chief Financial Officers (CFO) Act agencies were found noncompliant with PIIA criteria for fiscal year 2022.<sup>2</sup> These agencies reported their plans to come into compliance on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov). PIIA requires such agencies to report to the appropriate authorizing and appropriations committees of Congress on their plans to come into compliance. All 10 of the noncompliant agencies reported these plans to OMB through the annual data call in accordance with OMB guidance. The plans were then placed on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov), and the

agencies included a link to [PaymentAccuracy.gov](https://www.paymentaccuracy.gov) in their annual financial statements.

- According to [PaymentAccuracy.gov](https://www.paymentaccuracy.gov), nine CFO Act agencies were noncompliant with PIIA criteria for one or more of the same programs or activities for 2 consecutive years (fiscal years 2021 and 2022) and were required to propose to OMB additional program integrity proposals that would help them come into compliance. However, OMB guidance did not direct such agencies to submit program integrity proposals until September 2024. OMB will consider the agencies' proposals and include as needed any additional funding requests in the President's Budget for fiscal year 2026, which is due in February 2025.
- OMB staff told us they worked with congressional committees while the PIIA bill was being drafted. They stated that since implementing the law, OMB has not received congressional feedback on the usefulness of [PaymentAccuracy.gov](https://www.paymentaccuracy.gov) to report payment integrity information. Congressional committee staffers we interviewed expressed varying levels of familiarity with data available on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov) and offered suggestions for improvements to payment integrity reporting.

### **What are improper payments?**

PIIA defines an improper payment as one that should not have been made or was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. Improper payments include duplicate payments as well as any payment made to an ineligible recipient; for an ineligible good or service; and for a good or service not received, except for those payments where authorized by law.<sup>3</sup>

### **What is OMB's role in implementing PIIA?**

PIIA includes multiple requirements for OMB, including the following:

- Identifying a list of high-priority federal programs for greater levels of oversight and review.
- Making agencies' reports on high-priority programs available on a public website.
- Developing and promulgating guidance for the IGs' PIIA compliance determination reports.
- Prescribing guidance for agencies on the form and content of their reports on actions to reduce improper payments, recovery actions, and government-wide reporting. OMB issued Memorandum M-21-19, which informs agencies on how to meet the PIIA requirements to address 1 year or multiple consecutive years of noncompliance. OMB also issued annual data call guidance for agencies to report in-depth payment integrity information for publication on [PaymentAccuracy.gov](https://www.paymentaccuracy.gov) in response to this requirement.
- Submitting to specified congressional committees and GAO an annual report for the preceding fiscal year on actions agencies have taken to report information regarding improper payments and recover them.

### **What does PIIA require of agencies when reporting improper payment information?**

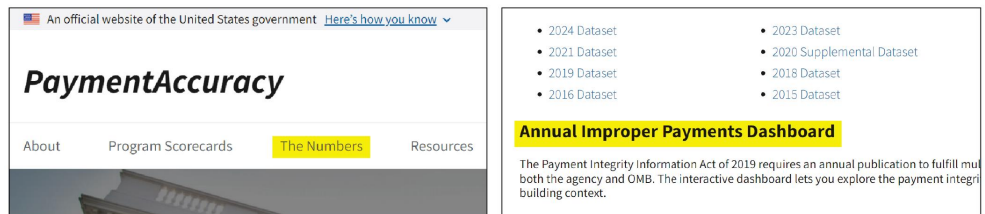
PIIA includes multiple requirements agencies must follow in reporting improper payment information. For example, PIIA requires that agencies

- assess risk and publish improper payments estimates for each program or activity that meets certain requirements,
- include any required improper payment estimates in the accompanying materials to the annual financial statement of the agency,<sup>4</sup> and
- publish corrective action plans and improper payment reduction targets with each reported estimate.

## Where is agency improper payment information located on PaymentAccuracy.gov?

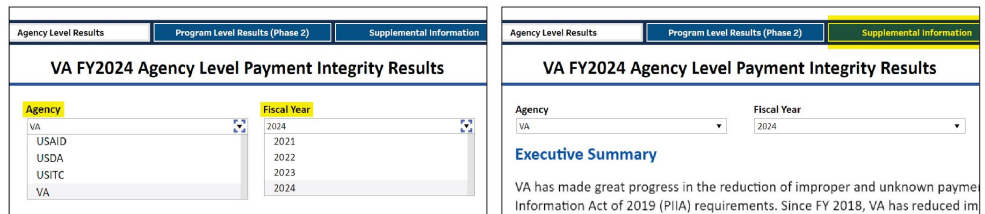
Accessing specific agency information on PaymentAccuracy.gov is a multistep process. Figure 1 depicts the steps a website user would follow to review the details of an agency’s compliance with PIIA criteria.

**Figure 1: Process for Reviewing Agency-Reported Information on Compliance with Payment Integrity Information Act of 2019 (PIIA) Criteria on PaymentAccuracy.gov**



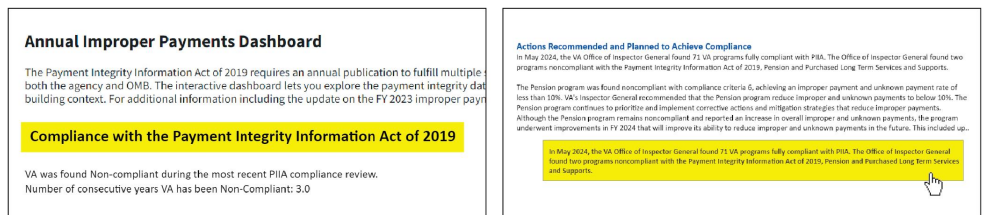
**Step 1:** Go to PaymentAccuracy.gov and select “The Numbers” at the top of the home page.

**Step 2:** On the “The Numbers” page, scroll down to the “Annual Improper Payments Dashboard” section.



**Step 3:** Use the drop-down menus beneath “Agency” and “Fiscal Year” to select the desired agency and year.

**Step 4:** Select the “Supplemental Information” tab in the upper right corner of the dashboard.



**Step 5:** Use the dashboard scroll bar to scroll to the “Agency Compliance with the Payment Integrity Information Act of 2019” section of the report.

**Step 6:** The specific compliance information PIIA requires the agency to report is within this section; hover over the section to view the complete information the agency provided.

Source: OMB and PaymentAccuracy.gov. | GAO-25-107552

## What is the IG's role in reviewing agency compliance with PIIA criteria?

Agency IGs conduct annual reviews of agency compliance with PIIA criteria and submit their compliance reports to the head of the agency, certain congressional committees, and GAO, in accordance with PIIA requirements.

IGs follow guidance from the Council of the Inspectors General on Integrity and Efficiency to conduct their annual reviews and determine whether the agencies complied with PIIA criteria.<sup>5</sup> This guidance directs IGs to review information reported on PaymentAccuracy.gov and analyze source data to ensure accuracy and completeness of payment integrity information in the financial statements and accompanying materials.

OMB Memorandum M-21-19 also provides guidance to IGs for reporting on agency compliance. The IG compliance review begins when an agency publishes its annual financial statements and the accompanying materials to the annual financial statements, which is typically in mid-November. The IG office is to publish its compliance report within 180 days after the publication date of the agency's annual financial statements or the publication date of the accompanying materials, whichever is later.<sup>6</sup> OMB guidance directs the IG office to publish its final report on the agency's PIIA compliance on a public central website and submit it to OMB.<sup>7</sup>

## What are agencies required to do when IGs find them noncompliant in a fiscal year?

When IGs find agencies to be noncompliant with PIIA criteria for a program or activity, PIIA requires agencies to report to the appropriate authorizing and appropriations committees of Congress on their plans to come into compliance. These plans must include

- measurable milestones to be accomplished in order to achieve compliance for each program;
- the designation of a senior official accountable for the agency's progress in coming into compliance for each program; and
- the establishment of an accountability mechanism, such as a performance agreement, with appropriate incentives and consequences tied to the success of the senior official in leading the agency's efforts to come into compliance.<sup>8</sup>

OMB Memorandum M-21-19 directs noncompliant agencies to provide their plans to come into compliance in the next annual data call, during which in-depth payment integrity information is collected and published on PaymentAccuracy.gov. OMB guidance states that this information serves as the plan agencies are required to submit to the appropriate authorizing and appropriations committees of Congress.

PaymentAccuracy.gov includes certain payment integrity information that PIIA requires of agencies. Website users can access agency information by fiscal year using the "Supplemental Information" website tab under the "Annual Improper Payments Dashboard" heading.

## Which agencies were reported as noncompliant in 2022?

IGs found 10 CFO Act agencies to be noncompliant with PIIA criteria for fiscal year 2022 (see table 1).

**Table 1: Chief Financial Officers Act Agencies Reported as Noncompliant with Payment Integrity Information Act of 2019 (PIIA) Criteria for Fiscal Year 2022**

Agency (program)	Agency noncompliant for fiscal year 2022 per PaymentAccuracy.gov	Reported information on agency's plan to come into compliance on PaymentAccuracy.gov in 2023
Department of Agriculture <ul style="list-style-type: none"> <li>• Farm Service Agency's Agriculture Risk Coverage and Price Loss Coverage</li> <li>• Farm Service Agency's Trade Mitigation Program</li> <li>• Farm Service Agency's Livestock Forage Disaster Program</li> <li>• Farm Service Agency's Emergency Conservation Program</li> <li>• Staff Office - Office of the Chief Information Officer</li> </ul>	Yes	Yes
Department of Defense <ul style="list-style-type: none"> <li>• Civilian Pay</li> <li>• Commercial Pay</li> <li>• DoD Travel Pay</li> <li>• Military Health Benefits–Healthcare</li> <li>• Military Pay–Army</li> <li>• Military Pay–Navy</li> <li>• Military Pay–Air Force</li> <li>• Military Pay–Marine Corps</li> <li>• Military Retirement</li> </ul>	Yes	Yes
Department of Education <ul style="list-style-type: none"> <li>• Title I</li> <li>• Special Education</li> <li>• Education Stabilization Fund</li> </ul>	Yes	Yes
Department of Health and Human Services <ul style="list-style-type: none"> <li>• Medicaid</li> <li>• Medicare Fee-for-Service</li> <li>• Children's Health Insurance Program</li> <li>• Advance Premium Tax Credit</li> <li>• COVID-19 Uninsured Program</li> <li>• Foster Care</li> <li>• Head Start</li> <li>• Temporary Assistance for Needy Families</li> </ul>	Yes	Yes
Department of Homeland Security <ul style="list-style-type: none"> <li>• Federal Emergency Management Agency's Funeral Assistance Program</li> </ul>	Yes	Yes

Agency (program)	Agency noncompliant for fiscal year 2022 per PaymentAccuracy.gov	Reported information on agency's plan to come into compliance on PaymentAccuracy.gov in 2023
Department of Housing and Urban Development <ul style="list-style-type: none"> <li>Office of Public and Indian Housing's Tenant Based Rental Assistance</li> <li>Office of Multifamily Housing's Project-Based Rental Assistance</li> </ul>	Yes	Yes
Department of Labor <ul style="list-style-type: none"> <li>Unemployment Insurance</li> <li>Pandemic Unemployment Assistance</li> </ul>	Yes	Yes
Department of the Treasury <ul style="list-style-type: none"> <li>Earned Income Tax Credit</li> <li>Additional Child Tax Credit</li> <li>American Opportunity Tax Credit</li> <li>Net Premium Tax Credit</li> </ul>	Yes	Yes
Department of Veterans Affairs <ul style="list-style-type: none"> <li>Pension</li> <li>Purchased Long-Term Services and Support</li> </ul>	Yes	Yes
Small Business Administration <ul style="list-style-type: none"> <li>7(a) Loan Guaranty Purchases</li> <li>Disaster Assistance Loans</li> <li>COVID Economic Injury Disaster Loan</li> <li>Economic Injury Disaster Loan Emergency Assistance</li> <li>Paycheck Protection Program</li> <li>Restaurant Revitalization Fund</li> <li>Shuttered Venues Operator Grant</li> </ul>	Yes	Yes

Source: GAO analysis of PaymentAccuracy.gov data and IG PIIA compliance reviews for fiscal year 2022. | GAO-25-107552

Note: Inspectors general identified the above agencies as noncompliant with PIIA criteria and specified programs or activities that contributed to the findings of noncompliance.

PIIA requires agencies to include certain improper payment information in the accompanying materials to their annual financial statements.<sup>9</sup> OMB's Circular A-136 directs agencies to include in the agency financial report a hyperlink to PaymentAccuracy.gov.<sup>10</sup> OMB also directs noncompliant agencies to report their plans to come into compliance through the annual data call, which occurs in October following the IG's determination of the agency's compliance with PIIA criteria. OMB posts the agencies' information reported through the annual data call on PaymentAccuracy.gov.

Each of the 10 agencies found noncompliant for 2022 included improper payment information in the accompanying materials to their annual financial statements and made reference there to PaymentAccuracy.gov, typically in a brief statement indicating that more detailed information could be found on the website.

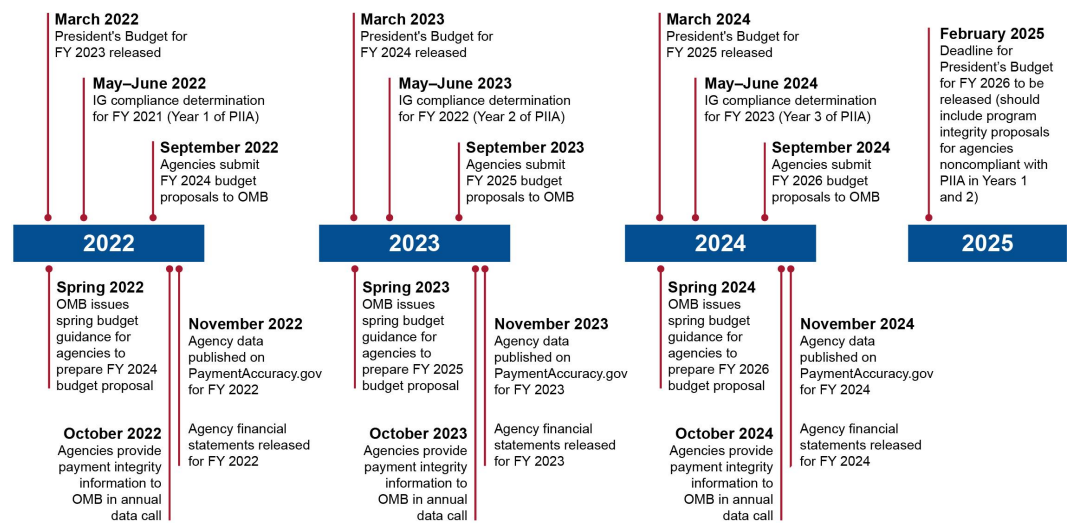
## What are agencies required to do when IGs find them noncompliant for 2 consecutive years?

When an agency has been noncompliant for 2 consecutive fiscal years for the same program or activity, PIIA requires the agency to submit to OMB additional program integrity proposals that would help the agency come into compliance.<sup>11</sup> During preparation of the President’s Budget for 2025, OMB delayed implementation of program integrity proposal submissions for 1 year due to the timing of issuing budget preparation guidance to agencies. Additional requirements in PIIA address what agencies must do in instances of 3 and 4 or more consecutive years of noncompliance for the same program or activity.

OMB Memorandum M-21-19 provides detailed guidance for agencies with 2 consecutive years of noncompliance on submitting the required additional proposals to OMB. This guidance directs agencies to include their proposals in their next annual budget submission supporting the development of the annual President’s Budget. The proposals must describe how each request, such as a legislative or administrative reform, would help the program come into compliance. OMB staff stated that the proposals may take the form of narrative documents, spreadsheets, or slides.

According to its staff, OMB will for the first time provide guidance on the process for submitting program integrity proposals for 2 consecutive years of noncompliance with PIIA criteria during development of the fiscal year 2026 President’s Budget, the process for which began in September 2024. Staff stated that the guidance would cover agencies with 2 consecutive years of noncompliance for Years 1 and 2 of PIIA implementation (fiscal years 2021 and 2022). OMB finalized its budget preparation guidance for agencies for the fiscal year 2025 President’s Budget in spring 2023, before IGs issued compliance reports for fiscal year 2022 in May–June 2023. Because agencies had already begun budget package preparation, OMB staff stated that it was too late in the cycle for agencies with 2 consecutive years of noncompliance to be expected to include program integrity proposals in their packages. Figure 2 shows the timeline illustrating key milestones in the improper payments reporting process.

**Figure 2: Timeline of Key Milestones in the Improper Payments Reporting Process**



FY – fiscal year, IG – inspector general, OMB – Office of Management and Budget, PIIA – Payment Integrity Information Act of 2019

Source: GAO analysis of Office of Management and Budget data. | GAO-25-107552

## Which agencies were reported as noncompliant on PaymentAccuracy.gov for 2 consecutive years?

According to data reported on PaymentAccuracy.gov, nine CFO Act agencies were noncompliant with PIIA criteria for one or more programs or activities for 2 consecutive years (fiscal years 2021 and 2022). These agencies, with the exception of the Department of Homeland Security (DHS), are the same as those identified in table 1 as noncompliant in 2022. DHS was found noncompliant with PIIA criteria at the agency level in 2021 and 2022; however, DHS IG attributed the findings of noncompliance to different programs in each year.

### **What is OMB's role in developing the President's Budget, including information PIIA requires?**

OMB is responsible for developing the annual President's Budget, which the President is required to submit to Congress no later than the first Monday in February, prior to the start of the upcoming fiscal year.<sup>12</sup> OMB coordinates the development of the proposal by issuing circulars, memorandums, and guidance documents to the heads of the agencies. Agencies then prepare their budget requests in accordance with these instructions and guidance.

OMB's coordination of the budget-development process includes

- issuing OMB Circular No. A-11 and other related guidance to agencies in the spring and summer of each year,<sup>13</sup>
- setting timelines for agencies to provide budget requests to OMB,
- reviewing the requests and providing budget approval decisions to agencies, and
- finalizing the content of the President's Budget.

### **To what extent has OMB communicated with Congress about PIIA reporting?**

OMB staff stated that they communicated with congressional staff when Congress was drafting PIIA, including discussions about using PaymentAccuracy.gov to report improper payment information from agencies to ensure that the website included information that would meet congressional needs. In particular, OMB sought feedback about the information and its display that congressional staff had already used and would like to see for future use on PaymentAccuracy.gov.

OMB staff stated that after initial implementation they made efforts to ensure congressional staff knew that PIIA information is centrally located on PaymentAccuracy.gov. Specifically, OMB directs agencies to include a brief summary of PIIA and associated reporting practices in agency financial reports and performance and accountability reports that agencies are required to submit to Congress each year. OMB guidance states that each agency's annual financial statement must include a link to the PIIA reporting information on PaymentAccuracy.gov. These links direct congressional staff and the public to that website in order to view more complete and detailed payment integrity information.

OMB staff stated that they have not received or sought congressional feedback on the usefulness of PaymentAccuracy.gov for reporting payment integrity information since they made updates to the information and its display on the website from 2020 through 2023. They did not identify any current plans to actively seek additional feedback from Congress regarding the updates.

### **What have congressional staff noted about PaymentAccuracy.gov?**



Selected congressional committee staff we met with provided their perspectives about PaymentAccuracy.gov and its role in providing information on improper payments for their oversight work. None of the committee staff we interviewed said they had been involved in communications with OMB during drafting of PIIA.

Some committee staffers stated that they were familiar with PaymentAccuracy.gov and used it in their oversight work. Some expressed appreciation for the website and cited their belief in its utility. Some noted technical challenges to accessing or analyzing information. For example, one staffer noted that a pop-up window obscured certain text included in “The Numbers” section of the website, making the information hard to read. The staffer also described datasets taking a long time to load. Another staffer described the website as “clunky” and suggested that presenting government-wide data, in addition to presenting data for individual agencies, could improve it.

Several staffers familiar with the website suggested improvements to the “Program Scorecard” section of the website. For example, one staffer expressed a desire for greater detail about the agency’s identification of root causes of improper payments. Another staffer suggested that information for all programs, not only high-priority programs, be included in this section, for comparison. This staffer stated that without data for other programs that are not high priority, the website user has no way to compare the magnitude of improper payments across all programs.

Multiple committee staffers stated they were completely or somewhat unfamiliar with the existence of the website and the payment integrity information available there. They said they were more likely to consult agency financial reports, agency websites, or other publicly available resources for such information. Taking steps to clarify where key payment integrity information, such as noncompliant agencies’ plans for coming into compliance, is reported could increase transparency of that information and facilitate congressional oversight.

## Conclusions

Improper payments are a long-standing and significant problem in the federal government. OMB plays a key role in developing guidance for agencies to estimate and report on improper payments, estimates of which totaled approximately \$161.5 billion for fiscal year 2024.

While OMB’s process for including noncompliant agencies’ plans to come into compliance on PaymentAccuracy.gov is intended to address PIIA’s requirement for reporting to the appropriate authorizing and appropriations committees of Congress, this approach to reporting payment integrity information may be ineffective. Specifically, the absence of explicit information in agency financial reports specifying that plans to come into compliance are available on PaymentAccuracy.gov, lack of congressional awareness about the information included there, and potential expectations of direct communication between noncompliant agencies and congressional committees as described in PIIA could compromise Congress’s ability to obtain key payment integrity information needed to conduct effective oversight of improper payments.

## Recommendation for Executive Action

We recommend that the Director of the Office of Management and Budget clarify that agencies found noncompliant with PIIA criteria should state explicitly in their annual financial statements that agency plans to come into compliance are available on PaymentAccuracy.gov, or otherwise directly communicate such plans to the appropriate congressional committees. (Recommendation 1)

## Agency Comments

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

## How GAO Did This Study

To conduct this work, we reviewed relevant federal statutes, standards, and guidance related to managing improper payments, as well as relevant GAO reports. We compiled and analyzed this information to describe the process agencies are to follow in reporting noncompliance with PIIA criteria and related corrective actions. We reviewed agency financial reports and IG PIIA compliance reviews for the 24 CFO Act agencies for fiscal years 2021, 2022, and 2023 to confirm language describing where payment integrity information is reported and identify the agencies found noncompliant with PIIA criteria. Additionally, we accessed PaymentAccuracy.gov to review noncompliant agencies' reports of plans to come into compliance and to outline the steps a website user would follow to access information on an agency's compliance with PIIA criteria.

Further, we interviewed OMB staff to gain an understanding of the guidance OMB provides to agencies for complying with PIIA requirements. We also obtained input from a nongeneralizable convenience sample of 15 congressional staffers from a variety of budget and finance–related committees about their familiarity with and use of PaymentAccuracy.gov for payment integrity oversight purposes. The perspectives of the congressional committee staff we interviewed in the context of individual website user experiences may not be representative of all relevant congressional committee staff. However, their perspectives provide insights into PaymentAccuracy.gov and its usefulness for committee staff's oversight work.

We conducted this performance audit from April 2024 to December 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## List of Addressees

The Honorable David Valadao  
Chairman  
The Honorable Adriano Espaillat  
Ranking Member  
Subcommittee on Legislative Branch Committee on Appropriations  
House of Representatives

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>.

## GAO Contact Information

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## Endnotes

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<sup>1</sup>PaymentAccuracy.gov is a website that the U.S. Department of the Treasury, in coordination with the U.S. Department of Justice and Office of Management and Budget, established to create a centralized location to publish information about improper payments made to individuals, organizations, and contractors.

<sup>2</sup>The Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838 (codified as amended in scattered sections of 31 U.S.C.), among other things, established chief financial officers to oversee financial management activities at 23 major executive departments and agencies. The list now includes 24 entities, which are often referred to collectively as CFO Act agencies and is codified as amended at 31 U.S.C. § 901(b). PIIA includes six criteria for compliance, which can be found at 31 U.S.C. § 3351. OMB M-21-19 expands these criteria to 10 by breaking them into subcomponents and, in some cases, adding new elements.

<sup>3</sup>31 U.S.C. § 3351(4). Improper payments and fraud are two distinct concepts that are not interchangeable but are related. For example, while all fraudulent payments are considered improper, not all improper payments are due to fraud. Similarly, there are types of fraudulent activity that do not result in improper payments (e.g., nonfinancial fraud). Improper payments of federal funds, including those that state and local governments administered, may include different types of erroneous payments. Some improper payments are fraud related and some are not. For example, a non-fraud-related improper payment might result from unintentional administrative errors, or payments made in the correct amount but without following applicable statutes and regulations. Improper payments can also include underpayments caused by nonpayment or incomplete payment to recipients to which the funds are owed. See GAO, *Improper Payments and Fraud: How They Are Related but Different*, [GAO-24-106608](#) (Washington, D.C.: Dec. 7, 2023), for more detailed information on this topic.

<sup>4</sup>31 U.S.C. § 3515 requires executive agency heads to prepare and submit to Congress and the Director of OMB audited financial statements for the preceding fiscal year.

<sup>5</sup>Council of the Inspectors General on Integrity and Efficiency, *Guidance for Payment Integrity Information Act Compliance Reviews* (Oct. 19, 2023).

<sup>6</sup>OMB's definition of "accompanying materials" refers to public information in a location separate from the annual financial statement of the agency. This information includes data on an external website, such as PaymentAccuracy.gov, which the government updates each November with agencies' improper payments information.

<sup>7</sup>The Council of the Inspectors General on Integrity and Efficiency has designated the website Oversight.gov for IGs to publish their agencies' PIIA compliance reports.

<sup>8</sup>31 U.S.C. § 3353(b)(1).

<sup>9</sup>The term "accompanying materials to the financial statements" is not defined in PIIA. However, OMB defines the term in Memorandum M-21-19 (see endnote 6 above), and guidance from the Council of the Inspectors General on Integrity and Efficiency states that "The most common accompanying materials to the annual financial statement are the payment integrity information published on PaymentAccuracy.gov."

<sup>10</sup>OMB issued Circular A-136, *Financial Reporting Requirements*, on May 30, 2024. The circular provides guidance for executive branch entities required to submit audited financial statements, interim financial statements, and performance and accountability reports or agency financial reports under the Chief Financial Officers Act of 1990 as amended; the Government Management Reform Act of 1994; and the Accountability of Tax Dollars Act of 2002. OMB reissues Circular A-136 each year.

<sup>11</sup>31 U.S.C. § 3353(b)(2).

<sup>12</sup>The President's Budgets for fiscal years 2023, 2024, and 2025 were publicly released in March 2022, March 2023, and March 2024, respectively.

<sup>13</sup>The annual OMB Circular No. A-11, issued in July 2024 and August 2023 for the preparation of the budget for fiscal years 2026 and 2025, respectively, provided an overview of the budget process to agencies, covered development of the President's Budget, and informed agencies how to prepare and submit materials required for OMB and presidential review of agency requests and for annual budget formulation. OMB also issues a budget-planning guidance memorandum known as "spring guidance" early in the budget development phase, with detailed instructions and deadlines for submitting budget requests and supporting materials to OMB.