



UNITED STATES GOVERNMENT
ACCOUNTABILITY OFFICE

Report to Congressional Committees

Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve an Additional One Hundred Billion Dollars or More in Future Financial Benefits

ANNUAL REPORT

May 2025

Over **\$700 billion** in financial benefits
already achieved by addressing
actions highlighted in these reports

Accessible Version



Reissued with update on May 13, 2025

Revised May 13, 2025 to correct the header section on page 38 in Appendix II. The corrected section should read: "The Department of Defense should better manage fragmentation of nutrition programs and initiatives by establishing department-wide strategic goals, performance goals, and performance metrics for nutrition efforts."

GAO-25-107604

GAO Highlights

Highlights of [GAO-25-107604](#), a report to congressional committees

Why GAO Did This Study

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

This report discusses new opportunities for achieving billions of dollars in potential financial benefits and improving the efficiency and effectiveness of a wide range of federal programs. It also evaluates the status of prior matters for congressional consideration and recommendations for federal agencies related to the Duplication and Cost Savings body of work.

In addition, this report provides examples of other, still open matters and recommendations where further implementation steps could yield significant financial and other benefits.



Source: GAO. | [GAO-25-107604](#)

View [GAO-25-107604](#). For more information, contact Jessica Lucas-Judy at lucasjudyj@gao.gov or Michelle Sager at sagerm@gao.gov.

May 2025

2025 ANNUAL REPORT

Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve an Additional One Hundred Billion Dollars or More in Future Financial Benefits

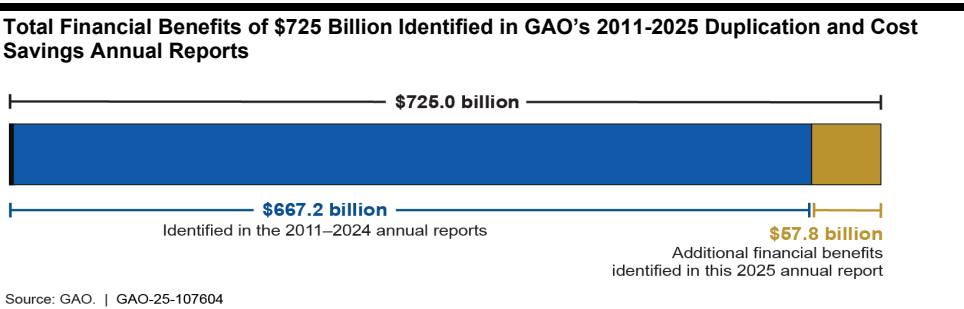
What GAO Found

GAO identified 148 new matters and recommendations in 43 new topic areas for Congress or federal agencies to improve efficiency and effectiveness of government. For example:

- The Office of Management and Budget (OMB) and 24 federal agencies should implement statutory requirements for annual IT portfolio reviews and high-risk IT investment reviews, which could result in **one hundred million dollars or more** in cost savings by reducing duplicative IT investments and halting or terminating investments, when appropriate.
- The Space Development Agency should fully demonstrate its space-based laser communications technology in each iterative development phase before progressing, potentially saving **hundreds of millions of dollars over 10 years**.
- The Department of Defense should take steps to incorporate data analytics into its fraud risk management strategy and improve the usability of fraud investigative information to support fraud risk management and potentially save **one hundred million dollars or more**.
- OMB and General Services Administration should join Congress in taking steps to help ensure the Federal Audit Clearinghouse contains quality single audit information, which could reduce risk and resolve deficiencies in federal award spending by **hundreds of millions of dollars per year**.
- The Director of the Administrative Office of the U.S. Courts should better manage fragmentation by collaborating with relevant stakeholders when updating design standards for constructing federal courthouses, and reassess changes made to those standards to potentially avoid cost increases of **tens of millions of dollars**.
- Congress should clarify the Department of Energy's waste management authority at the Hanford site. Energy should also pause work at a waste treatment facility at the site—as it previously did with other types of waste—until it takes several actions, potentially saving **billions of dollars**.
- The Department of Interior could prevent continued productivity losses and cost overruns from a failed data system development and improve its compliance activities to verify federal oil and gas royalties, potentially increasing collections by **tens of millions of dollars per year**.

As of March 2025, Congress and agencies had fully addressed 1,460 (71 percent) of the 2,049 matters and recommendations GAO identified from 2011-2025 and partially addressed 130 (about 6 percent). This has resulted in financial and other benefits such as improved interagency coordination and reduced mismanagement, fraud, waste, and abuse.

As shown in the figure below, these efforts have cumulatively resulted in about \$725 billion in financial benefits, an increase of about \$57 billion from GAO’s last report on this topic. These are rough estimates based on a variety of sources that considered different time periods and used different data sources, assumptions, and methodologies.



Further steps are needed to fully address the matters and recommendations GAO identified from 2011 to 2025. Of the 589 open matters and recommendations, 170 (about 29 percent) have the potential for financial benefits. Legislation was introduced in the 118th or 119th Congress to address 27 (about 33 percent) of the 83 open matters. As of February 2025, the legislation had not been enacted.

GAO estimates that fully addressing the remaining open matters and recommendations could yield financial benefits of one hundred billion dollars or more and improved governmental services, among other benefits.

Examples of Open Topic Areas with Potential Financial Benefits		
Topic area and description (GAO report number linked)	Mission	Potential financial benefits (source of estimate)
*Medicare Payments by Place of Service: Congress could realize additional financial benefits if it took steps to direct 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. (GAO-16-189)	Health	\$156.9 billion over 10 years (Congressional Budget Office)
*Public-Safety Broadband Network: Congress should consider reauthorizing FirstNet, including different options for its placement, and ensure key statutory and contract responsibilities are addressed before current authorities sunset in 2027. (GAO-22-104915)	Information Technology	\$15 billion over 15 years^a (GAO analysis of the FirstNet Contract)
*Individual Retirement Accounts: 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. (GAO-15-16)	General Government	Ten billion dollars or more (Joint Committee on Taxation and the Department of the Treasury)
*Disability and Unemployment Benefits: Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. (GAO-14-343SP)	Income Security	\$2.2 billion over 10 years (Office of Management and Budget)

Legend:

* = Legislation is likely to be necessary to fully address all matters or recommendations in this topic area.

Source: GAO. | GAO-25-107604

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

^aIf FirstNet sunsets, it is unclear what will happen to the remaining \$15 billion in scheduled annual payments, which FirstNet currently has authority to collect and reinvest.

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*Cover source: GAO design created from redpixel/royimzy/stillfx/darren415/stock.adobe.com images.

Actions by Congress and federal agencies related to GAO's Duplication & Cost Savings body of work have resulted in over \$700 billion in financial benefits. This total relies on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies, and represents a rough estimate of financial benefits.

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May 13, 2025

Congressional Committees

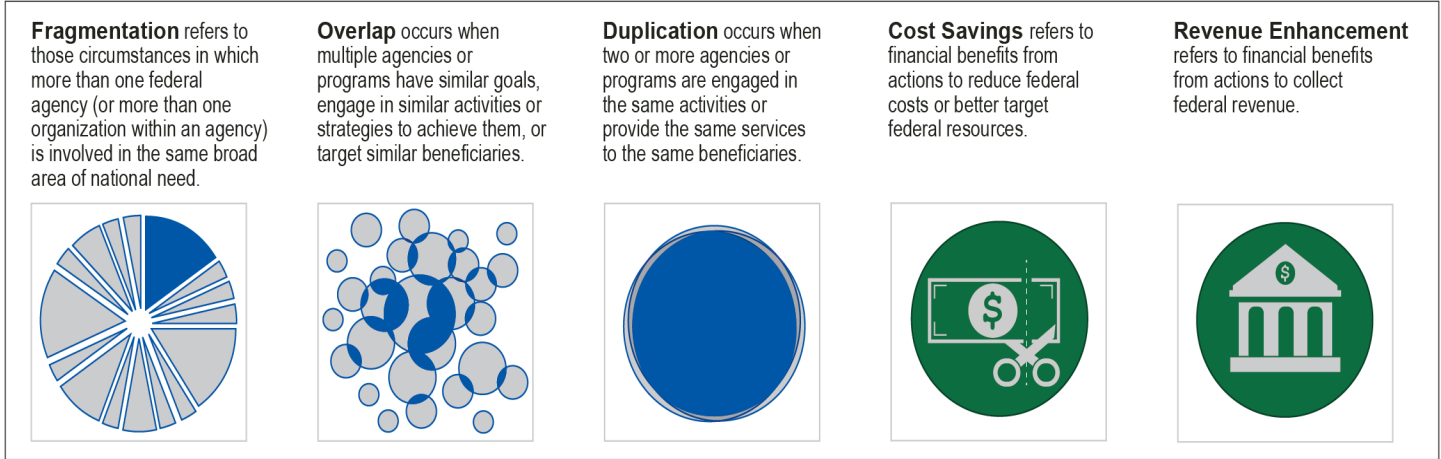
Since 2011, we have issued 142 matters for Congress and 1,907 recommendations for federal agencies to eliminate, reduce, or better manage fragmentation, overlap, or duplication or realize financial benefits—cost savings or enhanced revenue collection.¹ Actions by Congress and federal agencies in these areas have resulted in about \$725 billion in financial benefits. We also estimate one hundred billion dollars or more could be saved by fully implementing our remaining open matters and recommendations.²

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

²In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded to the nearest \$100 million. Estimated potential financial benefits are subject to increased uncertainty, depending on whether, how, and when they are addressed, and are presented using a notional statement of magnitude. We previously reported that implementing all our open matters and recommendations could produce \$106 billion to \$208 billion of measurable, future financial benefits, according to simulation models we developed that used our historical data on realized financial benefits. GAO, *Open GAO Recommendations: Financial Benefits Could Be Between \$106 Billion and \$208 Billion*, [GAO-24-107146](#) (Washington, D.C., July 11, 2024).

Figure 1 defines the terms we use in this work.

Figure 1: Definitions of Fragmentation, Overlap, Duplication, Cost Savings, and Revenue Enhancement



Source: GAO. | GAO-25-107604



Tracking action on GAO matters and recommendations

GAO's [Duplication and Cost Savings website](#) is publicly accessible and allows Congress, agencies, and the public to track the federal government's progress in addressing the issues we have identified.

This website includes a downloadable spreadsheet containing all matters and recommendations related to the work on fragmentation, overlap, duplication, cost savings, or revenue enhancements.

The spreadsheet can be filtered by the GAO report number, mission, report name, implementation status, and implementing entities (Congress or federal agencies). The spreadsheet additionally notes which recommendations are also GAO priority recommendations—those recommendations GAO believes warrant priority attention from the heads of departments or agencies.

Additionally, GAO's Duplication and Cost Savings website provides real-time updates on the status of open matters and recommendations related to fragmentation, overlap, duplication, cost savings, and revenue enhancements.

Source: GAO. | GAO-25-107604

This report identifies 43 new topic areas where a broad range of federal agencies could achieve greater efficiency or effectiveness. For each area, we suggest matters for Congress and recommendations for federal agencies to reduce, eliminate, or better manage fragmentation, overlap, or duplication, or achieve other financial benefits.

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

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

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

This report presents 148 matters for Congress and recommendations for federal agencies across 43 new topic areas.³ Of these 43 new topic areas, 25 concern fragmentation, overlap, or duplication in government missions and functions (see table 1). Appendix II provides more detailed information about these 25 new topic areas.

Table 1: New Fragmentation, Overlap, and Duplication Topic Areas

Mission	Topic area	Page
Defense	1. Defense Food Program: The Department of Defense should better manage fragmentation of nutrition programs and initiatives by establishing department-wide strategic goals, performance goals, and performance metrics for nutrition efforts.	38
	2. Defense Innovation and Collaboration Efforts: The Department of Defense should further collaboration among the entities that support commercial technology adoption to better manage fragmentation and establish and use performance information to potentially save costs.	40
	3. Defense Underutilized and Excess Facilities: The Department of Defense could better manage fragmentation of its oversight of underutilized and excess facilities by enforcing the consistent use of its utilization rate guidance across the military services.	42
	4. DOD Fraud Risk Management: The Department of Defense should take steps to incorporate data analytics into its fraud risk management strategy and improve the usability of fraud investigative information to support fraud risk management to improve collaboration and potentially save one hundred million dollars or more .	43
	5. International Military Student Vetting: The Departments of Defense and State should improve information sharing and collaboration to better manage fragmentation of vetting practices for international military students.	45
	6. Modular Open Systems Approaches for Weapon Systems: The Departments of the Air Force, Army, and Navy should better coordinate modular open systems approaches among portfolios of weapon programs, which could result in savings of hundreds of millions of dollars .	47
	7. Navy Amphibious Warfare Fleet: The Department of the Navy should better manage fragmentation in decisions that affect the amphibious warfare fleet by working with the Marine Corps to address amphibious warfare ship availability.	49
General Government	8. Gaps in Federal Statistics on U.S. Territories: The U.S. Chief Statistician should develop a coordinated, government-wide approach to address data gaps and better manage fragmented federal data collection in the five permanently inhabited U.S. territories.	51

³In addition to these 148 matters and recommendations, 11 matters and recommendations in seven new topic areas were closed-implemented before this report was issued. More information on these 159 matters and recommendations is available in the downloadable spreadsheet on our [Duplication and Cost Savings website](#), and in appendices I, II, and III.

Mission	Topic area	Page
	9. U.S. Courthouse Construction: The Director of the Administrative Office of the U.S. Courts should better manage fragmentation by collaborating with relevant stakeholders when updating design standards for constructing federal courthouses, and reassess changes made to those standards to potentially avoid cost increases of tens of millions of dollars .	53
Health	10. Federal Mpox Response: The Department of Health and Human Services could better manage fragmentation of efforts to assess public health emergency responses by implementing a coordinated, department-wide after-action program that includes relevant external stakeholders.	55
	11. Maternal Health Programs: The Health Resources and Services Administration should coordinate the performance measures across its three maternal health programs to better manage fragmentation and understand the programs' impact on reducing maternal and infant death rates.	57
	12. Mental Health Programs for Transitioning Service Members: The Department of Veterans Affairs-Department of Defense Joint Executive Committee should assess the effectiveness of the departments' programs and processes overall to better manage overlapping efforts to facilitate access to mental health services for service members transitioning to civilian life.	59
	13. Strategic National Stockpile: Federal agencies responsible for the Strategic National Stockpile should clearly document their roles and responsibilities to better manage fragmentation and help jurisdictions requesting and receiving critical medical supplies during public health emergencies.	61
Homeland Security, Law Enforcement or both	14. Counternarcotics Investigations: The Drug Enforcement Administration and Immigration and Customs Enforcement could better manage fragmentation in their counternarcotics investigations by enhancing their efforts to implement a joint training module.	63
	15. DHS Federal Research Centers: The Department of Homeland Security should ensure proposed research and development projects are reviewed and the results documented for potential unnecessary overlap, and update and disseminate to relevant entities its list of research and development activities at least quarterly.	65
	16. DOD Counternarcotics Activities: The Department of Defense should better manage fragmentation among the relevant commands by clarifying their roles and responsibilities for detecting and monitoring the transport of illicit drugs.	67
	17. Security of Radioactive Materials: Congress should consider directing the Nuclear Regulatory Commission to update its security measures, tracking systems, and license verifications of category 3 radioactive materials to help better manage federal agencies' fragmented radiological security efforts.	69
Information Technology	18. Federal IT Portfolio Management: The Office of Management and Budget and 24 federal agencies should fully implement statutory requirements for annual IT portfolio reviews and high-risk IT investment reviews, which could result in one hundred million dollars or more in cost savings by reducing duplicative IT investments and halting or terminating investments, when appropriate.	71
	19. HHS Pandemic Public Health Systems: By identifying and reducing duplicative pandemic public health IT systems, the Department of Health and Human Services could achieve cost savings.	73
	20. Quantum Computing Cybersecurity Strategy: The Office of the National Cyber Director should lead the coordination of a comprehensive national quantum computing cybersecurity strategy to better manage fragmentation and the potential overlap of agency efforts.	75
Science and the Environment	21. Managing Textile Waste: Federal entities should establish an interagency mechanism to coordinate federal efforts on textile circularity, reducing textile waste, and advancing textile recycling in the U.S. to avoid potential overlap, duplication, and fragmentation.	77

Mission	Topic area	Page
Social Services	22. Charitable Food Assistance: U.S. Department of Agriculture should ensure that two of its agencies responsible for food bank delivery coordinate to better manage fragmentation and help streamline the lengthy process for resolving delivery issues.	79
	23. Homelessness Among Older Adults: The Department of Health and Human Services and partner agencies involved in the Housing and Services Resource Center should better manage fragmentation among homelessness assistance programs by strengthening collaboration to help address the housing and health needs of older adults.	81
	24. Social Services for Older Americans: The Department of Health and Human Services could better manage fragmentation of services for older adults by applying leading practices for interagency collaboration as it coordinates with other agencies.	83
Training, Employment, and Education	25. Transition Assistance for At-Risk Service Members: Federal agencies should coordinate to better manage the fragmentation among certain transition programs, such as career readiness programs, for service members by developing standards for them and assessing their effectiveness.	85

Source: GAO. | GAO-25-107604

We also present 18 new topic areas where Congress or federal agencies could take action to reduce the cost of government operations or enhance federal revenue collections (see table 2). Appendix III provides more detailed information about these 18 new topic areas.

Table 2: New Topic Areas with Cost Savings and Revenue Enhancement Opportunities

Mission	Topic area	Page
Defense	26. Columbia Class Submarine: The Department of the Navy should ensure that its quality assurance representatives and the prime shipbuilder update their plan for outsourcing submarine construction to help avoid delays that can lead to cost increases and the need for costly rework.	88
	27. Digital Engineering Tools for Hypersonic Weapons Development: Applying modern digital engineering tools to hypersonic weapon efforts can increase development efficiency which may reduce costs by one hundred million dollars or more throughout the product lifecycle.	90
	28. Navy Constellation Class Frigate Program: The Department of the Navy should take steps to complete the frigate program's functional design before constructing additional ships, which could prevent tens of millions of dollars in construction cost increases for future ships.	92
	29. Navy Cruiser Modernization: The Department of the Navy should implement lessons learned from cruiser modernization to potentially save one hundred million dollars or more in future surface ship modernization efforts.	94
	30. Space-Based Laser Communications Technology: The Space Development Agency should fully demonstrate its space-based laser communications technology in each iterative development phase before progressing, potentially saving hundreds of millions of dollars over 10 years .	96
	31. Special Operations Armed Overwatch Aircraft: The Department of Defense should further analyze the number of Armed Overwatch aircraft it requires, which could save tens of millions of dollars over 5 years .	98

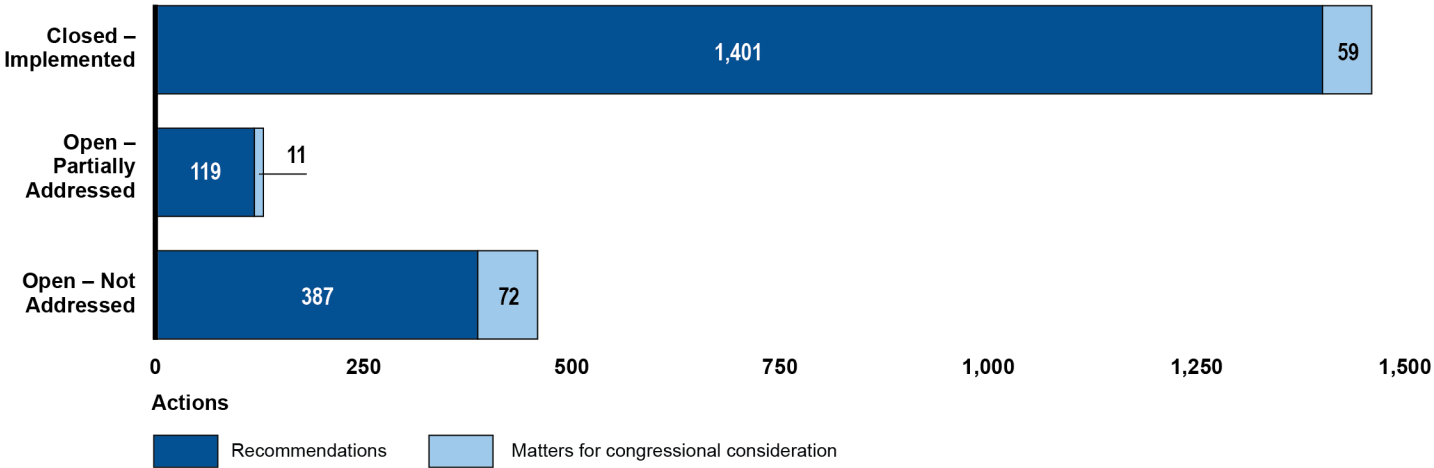
Mission	Topic area	Page
Energy	32. DOE Acquisition Planning: The Department of Energy should take steps to better track information on contract award timeliness, which could help reduce costs associated with contract delays.	100
	33. Federal Oil and Gas Royalties: The Department of the Interior should take steps to improve its compliance activities to verify federal oil and gas royalties and potentially increase collections by tens of millions of dollars per year .	102
	34. Treatment of Hanford’s High-Level Waste: Congress should clarify the Department of Energy’s waste management authority at the Hanford Site and Energy should pause work at a waste treatment facility at the site until it takes several actions, potentially saving billions of dollars .	104
General Government	35. COVID-19 Overpayment Recoveries: The Small Business Administration and Department of Labor should expand and document guidance and processes related to COVID-19 overpayments, which could result in cost savings of one hundred million dollars or more .	106
	36. Federal Audit Clearinghouse Single Audit Data: The Office of Management and Budget and General Services Administration should join Congress in taking steps to help ensure the Federal Audit Clearinghouse contains quality single audit information, which could reduce risk and resolve deficiencies in federal award spending by hundreds of millions of dollars per year .	108
	37. Sport Fishing and Archery Excise Tax Compliance: Congress and the Internal Revenue Service should take action to improve sport fishing and archery excise tax compliance which could increase revenue by one million dollars or more per year .	110
Information Technology	38. Census Bureau IT Modernization: The Census Bureau should use best practices to develop a reliable cost estimate for its enterprise-wide data dissemination program to better manage the costs of the program.	112
	39. DHS Financial Systems Modernization: The Department of Homeland Security should fully incorporate key elements of effective independent verification and validation in its systems engineering guidance, which could help maximize the value of its investment in independent verification and validation of acquisition efforts, such as its financial systems modernization.	114
	40. Oil and Gas IT System: Improved leadership and oversight at the Department of the Interior and Bureau of Land Management could prevent continued productivity losses and cost overruns from a failed data system development, resulting in tens of millions of dollars in savings over several years.	116
	41. SBA Certification IT Modernization: The Small Business Administration should ensure that it follows schedule and cost estimating leading practices for its IT modernization projects to reduce the risk of future schedule or cost overruns, which could lead to cost savings.	118
	42. Software Licensing Practices: Selected federal agencies implementing cloud computing software and services should take action to identify, analyze, and mitigate potential impacts from restrictive software licensing practices, which could result in cost savings.	120
Training, Employment, and Education	43. Head Start Programs Under Interim Management: The Department of Health and Human Services should enforce enrollment requirements for Head Start programs that are under interim management, which may allow it to recapture ten million dollars or more in grant funds.	122

Source: GAO. | GAO-25-107604

Congress and Federal Agencies Continue to Address Matters and Recommendations Identified over the Last 15 Years, Resulting in Significant Benefits

Congress and federal agencies have addressed many of the matters and recommendations we have identified, as shown in figure 2 and table 3. As of March 2025, Congress and agencies had fully or partially addressed 1,590 (about 78 percent) of the 2,049 matters and recommendations; of these, they had fully addressed 1,460 and partially addressed 130.

Figure 2: Status of Duplication and Cost Savings Matters and Recommendations, as of March 2025



Source: GAO. | GAO-25-107604

Note: These data include matters and recommendations related to our prior annual reports, from our prior reports not previously tracked in this body of work but that have potential or realized financial benefits, and those newly identified in this annual report. There are an additional 152 matters and recommendations that we closed as no longer valid due to changing circumstances.

Table 3: Status of Duplication and Cost Savings Matters and Recommendations, as of March 2025

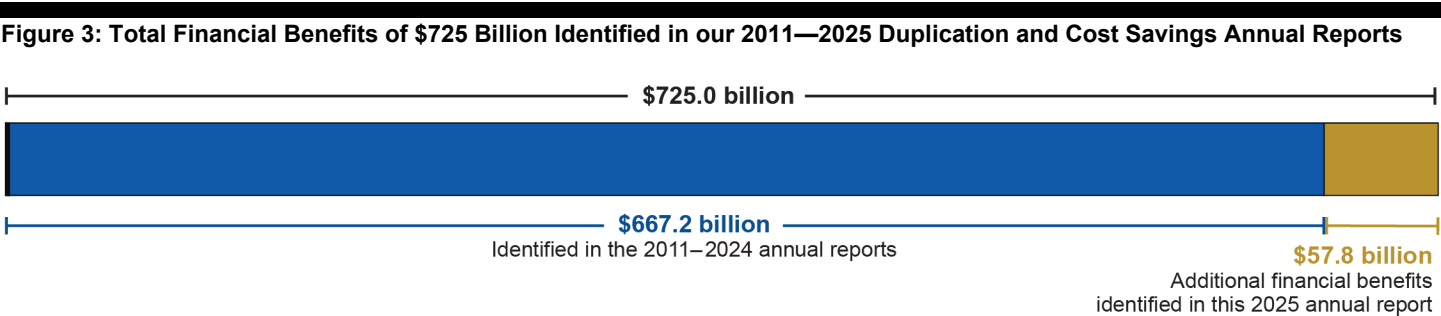
Status	Number of matters (percentage)	Number of recommendations (percentage)	Total (percentage)
Closed – implemented	59 (42%)	1,401 (73%)	1,460 (71%)
Open – partially addressed	11 (8%)	119 (6%)	130 (6%)
Open – not addressed	72 (51%)	387 (20%)	459 (22%)
Total	142 (100%)	1,907 (100%)	2,049 (100%)

Source: GAO. | GAO-25-107604

Note: Due to rounding, the total percentages may not add up to exactly 100 percent. These data include matters and recommendations related to our prior annual reports, from our prior reports not previously tracked in this body of work but that have potential or realized financial benefits, and those newly identified in this annual report. There are an additional 152 matters and recommendations that we closed as no longer valid due to changing circumstances.

Actions Taken by Congress and Federal Agencies Led to Hundreds of Billions in Financial Benefits

As a result of steps Congress and agencies have taken in response to our work, we have identified approximately \$725 billion in total financial benefits, including \$57.8 billion identified in this 2025 annual report.⁴ About \$667.2 billion of the total benefits were identified in our 2011—2024 annual reports, as shown in figure 3.



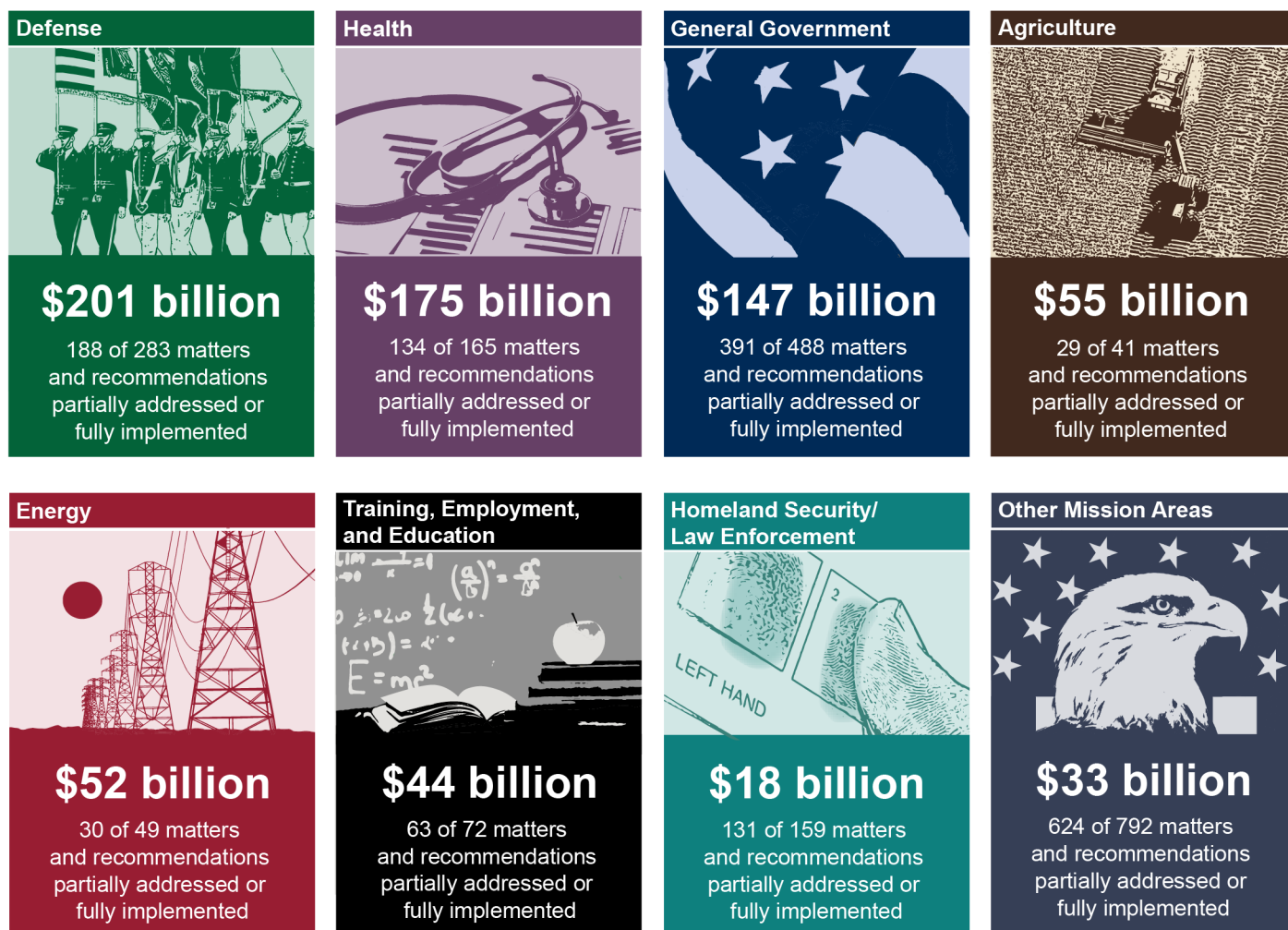
Source: GAO. | GAO-25-107604

Note: In calculating these totals, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits and have been rounded to the nearest \$100 million. The amount identified in the 2011—2024 annual reports has been reduced since our last report to better reflect agency implementation costs in one area.

⁴In calculating our total estimated realized and potential financial benefits, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These totals represent a rough estimate of financial benefits. Realized benefits have been rounded to the nearest \$100 million.

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

Figure 4: Summary of 15 Years of Benefits Achieved by Mission, as of March 2025



Source: GAO, (images clockwise top left) DoD, ronstik/stock.adobe.com, PhotoDisc, USDA, Marcus Horn/stock.adobe.com, PhotoDisc, Cherries/stock.adobe.com, and ©Corbis. | GAO-25-107604

Notes: These totals rely on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies, and represent a rough estimate of financial benefits that have been rounded to the nearest \$1 billion. Other mission areas include Economic Development, Information Technology, Income Security, International Affairs, Science and the Environment, and Social Services.

Table 4 highlights examples of results achieved over the past 15 years.

Table 4: Examples of Financial Benefits Resulting from Actions Taken by Congress and Federal Agencies, as of March 2025

Topic area (GAO report number linked)	Actions taken	Financial benefit
Medicaid Demonstration Waivers (GAO-02-817 , GAO-08-87 , and GAO-13-384)	The Centers for Medicare & Medicaid Services (CMS) implemented a policy change in May 2016 that will help ensure that Medicaid demonstrations are budget neutral to the federal government. Additionally, when setting demonstration spending limits moving forward, the agency is requiring that states' base data reflect recent costs.	Cost savings of approximately \$154.1 billion in fiscal years 2016 through 2023, and tens of billions of additional savings are possible, according to GAO analysis of CMS data.
Federal Buying Power (GAO-17-164 and GAO-21-40)	The Office of Management and Budget's (OMB) Category Management initiative directed agencies across the federal government to buy more like a single enterprise, setting agency targets for using category management contracts including those it designated as Best-In-Class, beginning in fiscal year 2017, and reporting on agency performance against those targets beginning in fiscal year 2018.	Cost savings of approximately \$48.8 billion from fiscal years 2017 through 2021, according to OMB reporting.
Paycheck Protection Program (GAO-20-625)	The Small Business Administration (SBA) implemented an oversight plan for its Paycheck Protection Program in December 2020, including an automated screening system to identify potentially ineligible or fraudulent applicants and recipients. SBA applied similar oversight controls to identify potentially ineligible or fraudulent applicants to its Restaurant Revitalization Fund.	Cost savings of about \$14.9 billion from fiscal years 2020 through 2023, according to GAO analysis of SBA data. ^a
Crop Insurance (GAO-07-819T , GAO-07-944T , GAO-09-445 , GAO-17-501 , GAO-23-106228 , and GAO-24-106086)	The Department of Agriculture (USDA) annually enters into a reinsurance agreement with crop insurance companies that establishes the financial terms by which insurance companies are compensated. USDA renegotiated an agreement with new terms that reduced the compensation to the companies, to be consistent with market conditions.	Cost savings of approximately \$9.9 billion in fiscal years 2016 through 2023, according to GAO analysis of USDA data.
Delinquent Taxpayers' Passports (GAO-11-272)	Following enactment of the Fixing America's Surface Transportation (FAST) Act in 2015, the Internal Revenue Service (IRS) provided information to the Department of State about individuals with certain seriously delinquent tax debts, which State used to restrict the issuance of passports to such individuals. ^b As a result, many delinquent taxpayers were incentivized to resolve their liabilities. IRS may realize additional financial benefits through continued enforcement of the FAST Act, although no estimate is available.	Revenue enhancement of about \$8.2 billion from fiscal years 2018 through 2022, according to IRS and State.

Topic area (GAO report number linked)	Actions taken	Financial benefit
Improper Payments (GAO-07-92, GAO-11-318SP, GAO-13-227, GAO-22-105715, and GAO-23-106556)	In carrying out the Improper Payments Information Act of 2002 and its subsequent amendments, and the Payment Integrity Information Act of 2019, the Social Security Administration and the Department of Veterans Affairs, among others, reduced improper overpayments. ^c Additionally, in implementing statutory requirements for government-wide financial statement audits, the Department of Defense took steps to identify and stop improper payments before they are paid. ^d Agencies could realize additional benefits as they annually identify and review programs and activities that may be susceptible to significant improper payments.	Cost savings of about \$7.9 billion from fiscal years 2020 through 2023, according to GAO and agency data, and billions of additional savings are possible, according to GAO.
DOE's Treatment of Hanford's Low-Activity Waste (GAO-22-104365 and GAO-17-306)	The Department of Energy (DOE) finalized an agreement in April 2024 with the Environmental Protection Agency and Washington State that includes plans for DOE to treat a portion of Hanford's low-activity nuclear and hazardous waste using a safe, more cost-effective process.	Cost savings of approximately \$7.5 billion in fiscal year 2024, and tens of billions of additional savings are possible, according to GAO analysis of DOE data.
Hanford Waste Treatment Plant (GAO-20-363)	In May 2024, DOE said that it had no plans to restart construction of a plant to prepare radioactive tank waste for treatment at the Hanford Site in Washington State and would instead keep the facility in stand-by at a cost of \$20 million per year, compared to restarting construction which would have cost over \$6 billion dollars through 2029. In 2012, after years of technical challenges, cost overruns, and schedule delays, DOE stopped work on the pretreatment facility until they reach a final decision about the facility and alternative waste pretreatment options. DOE could save billions by taking other actions with high-level and low-activity waste, as described elsewhere in this report.	Cost savings of over \$6 billion from fiscal years 2022 through 2029, according to GAO analysis of DOE data.
Missile Defense (GAO-22-105075)	The Missile Defense Agency signed a memorandum of agreement with the Space Development Agency (SDA) in August 2022. The agreement assigned responsibility for development of operational satellite constellations to SDA, avoiding the risk of duplication and overlap arising from two agencies developing similar capabilities. They will now work together to launch 48 operational satellites in support of the Hypersonic and Ballistic Tracking Space Sensor program.	Cost savings of about \$3.8 billion from fiscal years 2023 through 2029, according to GAO analysis of agency data.

Topic area (GAO report number linked)	Actions taken	Financial benefit
Medicare Payments by Place of Service (GAO-16-189)	<p>CMS issued a final rule in 2018 capping payments at the physician fee schedule rates for certain hospital outpatient clinic visit services furnished by off-campus hospital outpatient departments that existed or were under construction in 2015.^e The rule applied to specific clinical visits, where other services would continue to be paid at the higher rate.</p> <p>Congress could realize additional financial benefits if it took steps to direct the Secretary of Health and Human Services to equalize payment rates between settings for all hospital outpatient departments, regardless of whether they are deemed on-campus or off-campus for evaluation and management office visits and other services that the Secretary deems appropriate.</p>	Cost savings of about \$3.1 billion from fiscal years 2019 through 2023, according to CMS, and \$156.9 billion of additional savings could potentially accrue over 10 years, according to CBO estimates.
Medicare Advantage (GAO-12-51)	<p>Congress took steps to increase the minimum adjustment made for differences in diagnostic coding patterns between Medicare Advantage plans and traditional Medicare providers, which reduced excess payments by CMS to Medicare Advantage plans for beneficiaries' care.^f</p> <p>CMS could realize additional financial benefits by modifying the methodology for calculating the adjustment made for differences in diagnostic coding patterns between Medicare Advantage plans and traditional Medicare providers. For example, CMS could incorporate more recent data, account for all relevant years of coding differences and incorporate the effect of coding difference trends to better ensure an accurate adjustment in future years that may be above the minimum adjustment.</p>	Cost savings of about \$2.5 billion from fiscal years 2013 through 2022, according to CBO, and tens of billions of dollars of additional savings are possible, according to the Medicare Payment Advisory Commission.

Source: GAO. | GAO-25-107604

Note: These estimates are from a range of sources, consider different time periods, and use different data sources, assumptions, and methodologies. This table includes updates to areas from last year's report that have achieved additional benefits.

^aThis total reflects an increase in financial benefits since our last report as well as a reduction from our previous report to better reflect agency implementation costs.

^bPub. L. No. 114-94, § 32101, 129 Stat. 1312, 1729–1733 (2015), *codified at* 26 U.S.C. §§ 6103(k)(11), 7345.

^c31 U.S.C. §§ 3351-3357.

^d31 U.S.C. § 3515.

^eMedicare Program: Changes to Hospital Outpatient Prospective Payment and Ambulatory Surgical Center Payment Systems and Quality Reporting Programs; 83 Fed. Reg. 58,818 (Nov. 21, 2018).

^fThe Health Care and Education Reconciliation Act of 2010 required minimum increases in the annual adjustment for coding differences starting in 2014 and required CMS to continue making adjustments in subsequent years until the agency implements risk adjustment based on diagnostic, cost, and use data from Medicare Advantage plan. Pub. L. No. 111-152, § 1102(e), 124 Stat. 1029, 1046. The American Taxpayer Relief Act of 2012 subsequently increased the statutory minimum for the annual adjustment. Pub. L. No. 112-240, § 639, 126 Stat. 2313, 2357 (2013), *codified at* 42 U.S.C. § 1395w-23(a)(1)(C)(ii)(III).

Other Benefits Resulting from Actions Taken by Congress and Federal Agencies

Implementing our matters and recommendations often result in other benefits, such as more effective government through improved interagency coordination; improvements in major government programs or agencies; reduced mismanagement, fraud, waste, and abuse; and increased assurance that programs comply with internal guidance. The following examples illustrate some of these types of benefits.

- **Domestic Terrorism Threats** ([GAO-23-104720](#)). In February 2023, we reported that the threat posed by domestic terrorism was on the rise, as evidenced by attacks in several U.S. cities over the previous 10 years. The Federal Bureau of Investigation (FBI)—within the Department of Justice—and the Department of Homeland Security (DHS) are the main federal entities charged with preventing terrorist attacks in the U.S. including those perpetrated by domestic terrorists.

In 2023, we found that the FBI and DHS's Office of Intelligence and Analysis (I&A) did not report comprehensive domestic terrorism data. We also found that FBI and I&A's efforts to identify and counter domestic terrorism threats generally followed GAO's leading practices related to collaboration but continued to face challenges.⁵ For example, FBI and I&A had not consistently assessed the results of their collaborative efforts in preventing and addressing domestic terrorism; they had only evaluated their respective agencies' activities. We recommended that the FBI and I&A improve collaboration to identify and counter domestic terrorism threats to better manage fragmentation and facilitate more comprehensive awareness of domestic terrorism issues.

In response, as of March 2024, FBI and I&A implemented one recommendation each to address these issues.⁶ Domestic terrorism issue managers and senior leaders have held regular meetings, in which ongoing collaborations are evaluated and adjustments to processes are made as appropriate. In addition, FBI and I&A assigned liaisons to each other's organizations to continually consider ways to optimize collaboration between the agencies. Therefore, FBI

⁵GAO, *Government Performance Management: Leading Practices to Enhance Interagency Collaboration and Address Crosscutting Challenges*, [GAO-23-105520](#) (Washington, D.C.: May 24, 2023).

⁶Additional recommendations in this area remained open as of February 2025. See *Domestic Terrorism: Further Actions Needed to Strengthen FBI and DHS Collaboration to Counter Threats*, [GAO-23-104720](#) (Washington, D.C.: Feb. 22, 2023).

and I&A are better positioned to work together to identify and counter domestic threats.

- **DOD Predictive Maintenance** ([GAO-23-105556](#)). DOD is continually challenged to provide its warfighters with battle-ready ground combat systems, ships, submarines, and aircraft. In 2022, we reported that DOD was spending nearly \$90 billion per year on weapon systems maintenance. To improve weapon system availability and military readiness, DOD is implementing predictive maintenance. Predictive maintenance relies on personnel to use condition-monitoring technology and data analytics to schedule maintenance based on evidence of need. If implemented correctly, predictive maintenance could reform the military services' approach to maintaining weapon systems by reducing unplanned and unneeded maintenance costs and reducing maintenance delays.

In December 2022, we found that the military services had made limited progress implementing predictive maintenance, in part due to fragmented and unsuitable governance structures. In 2022, we recommended that the Army, Navy, Marine Corps, and Air Force respectively designate a single entity with sufficient authority and resources necessary to support the implementation of predictive maintenance.

In response, by January 2025, the Army, Navy, Marine Corps, and Air Force had each designated an entity with the authority, staffing, and funding necessary to support predictive maintenance. As a result, each of these services is better positioned to manage fragmentation and determine how, when, and where to adopt predictive maintenance.

Action on Open Matters and Recommendations Could Yield Additional Benefits

Congress and federal agencies have implemented many of the 2,049 matters and recommendations we have identified since 2011. However, further steps are needed to fully address the 589 matters and recommendations that remain open. We estimate that one hundred billion dollars or more in additional financial benefits could be realized should Congress and agencies fully address these.⁷ In addition, other improvements could be achieved.

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

Effective collaboration across federal agencies could help address many issues identified in this report. We have made recommendations to Congress and OMB that could strengthen interagency collaboration and help identify and reduce or better manage fragmentation, overlap, and duplication in federal programs.

- **Interagency working groups.** Interagency groups can be a tool for forging successful partnerships. However, a lack of or ineffective collaboration can stall progress. As shown in figure 5 below, we have developed eight leading practices for agencies to effectively work together on shared goals.⁸ In February 2025, we recommended that Congress consider requiring that interagency groups formed to address high-risk and other key challenges develop and implement a collaboration plan incorporating these leading interagency collaboration practices.⁹

⁸GAO, *Government Performance Management: Leading Practices to Enhance Interagency Collaboration and Address Crosscutting Challenges*, [GAO-23-105520](#) (Washington, D.C., May 24, 2023).

⁹GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, D.C., Feb. 25, 2025).

Figure 5: GAO’s Leading Interagency Collaboration Practices and Selected Key Considerations

Leading Collaboration Practices	Key Considerations
 Define Common Outcomes	<ul style="list-style-type: none"> • Have the crosscutting challenges or opportunities been identified? • Have short- and long-term outcomes been clearly defined? • Have the outcomes been reassessed and updated, as needed?
 Ensure Accountability	<ul style="list-style-type: none"> • What are the ways to monitor, assess, and communicate progress toward the short- and long-term outcomes? • Have collaboration-related competencies or performance standards been established against which individual performance can be evaluated? • Have the means to recognize and reward accomplishments related to collaboration been established?
 Bridge Organizational Cultures	<ul style="list-style-type: none"> • Have strategies to build trust among participants been developed? • Have participating agencies established compatible policies, procedures, and other means to operate across agency boundaries? • Have participating agencies agreed on common terminology and definitions?
 Identify and Sustain Leadership	<ul style="list-style-type: none"> • Has a lead agency or individual been identified? • If leadership will be shared between one or more agencies, have roles and responsibilities been clearly identified and agreed upon? • How will leadership be sustained over the long term?
 Clarify Roles and Responsibilities	<ul style="list-style-type: none"> • Have the roles and responsibilities of the participants been clarified? • Has a process for making decisions been agreed upon?
 Include Relevant Participants	<ul style="list-style-type: none"> • Have all relevant participants been included? • Do the participants have the appropriate knowledge, skills, and abilities to contribute? • Do participants represent diverse perspectives and expertise?
 Leverage Resources and Information	<ul style="list-style-type: none"> • How will the collaboration be resourced through staffing? • How will the collaboration be resourced through funding? If interagency funding is needed, is it permitted? • Are methods, tools, or technologies to share relevant data and information being used?
 Develop and Update Written Guidance and Agreements	<ul style="list-style-type: none"> • If appropriate, have agreements regarding the collaboration been documented? <ul style="list-style-type: none"> — A written document can incorporate agreements reached for any or all of the practices. • Have ways to continually update or monitor written agreements been developed?

Source: GAO. | GAO-25-107604

- **Federal program inventory.** A comprehensive inventory of programs—with related funding and performance information—would be a critical tool to help decision-makers better identify and manage

fragmentation, overlap, and duplication across the federal government. Despite legal requirements since 2011, the federal government has not yet fully developed such an inventory.¹⁰ However, OMB has made significant progress in recent years.¹¹ For example, in January 2025, OMB updated and expanded its federal program inventory website, which now provides spending and other information for over 2,600 federal programs. GAO's initial observations show that OMB added two types of federal programs and related information beyond what was previously provided.¹²

However, the inventory does not yet include all federal programs, such as acquisitions, defense, or foreign assistance programs. It also does not provide all required information, such as each program's contributions to its agency's mission and goals.¹³ In September 2024, we recommended that OMB articulate plans for how and when it will fully implement a comprehensive program inventory.¹⁴

¹⁰See 31 U.S.C. § 1122.

¹¹In September 2024, we assessed the initial version of the federal program inventory website that OMB launched in February 2024. We found that it provided information about nearly 2,400 federal financial assistance programs—grants, loans, scholarships, insurance, and other types of assistance awards to, among others, state and local governments, the private sector, and individuals from the general public. For additional information, see GAO, *Federal Programs: OMB Needs a Structure to Govern and a Plan to Develop a Comprehensive Inventory*, [GAO-24-107656](#), (Washington, D.C.: Sep. 25, 2024).

¹²The two additional types of programs are tax expenditures and interest on the public debt. For financial assistance programs, the site added information about major regulations and award results.

¹³We expect to publish a report in fall 2025 more fully assessing the January 2025 version of the federal program inventory.

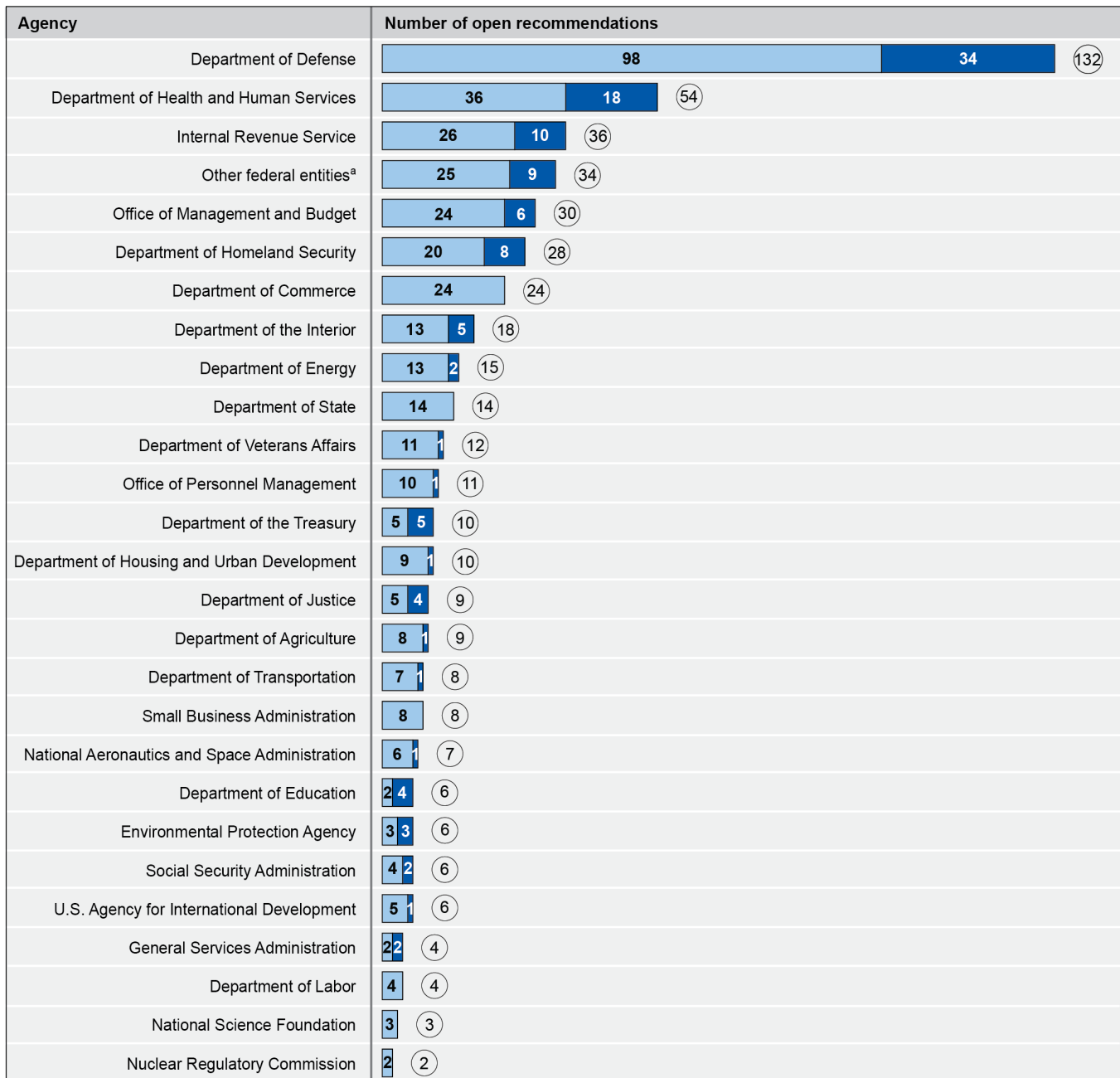
¹⁴[GAO-24-107656](#). OMB generally agreed with this recommendation. As of March 2025, OMB informed us that it had no update on its implementation of this recommendation. OMB also has not yet addressed 10 additional recommendations related to fully implementing the inventory and ensuring it provides useful information. For more information, see GAO, *Priority Recommendations: Office of Management and Budget*, [GAO-24-107364](#), (Washington, D.C.: Aug. 9, 2024).

Open Duplication and Cost Savings Matters to Congress and Recommendations to Agencies

We identified 142 matters directed to Congress that have the opportunity to address fragmentation, overlap, and duplication, or achieve financial benefits. Of these, 83 (58 percent) remained open as of March 2025. Legislation was introduced in the 118th or 119th Congress to address 27 (about 33 percent) of the open matters. Appendix IV has a full list of the 83 open matters.

We also identified 1,907 recommendations directed to federal agencies. As shown in figure 6, these recommendations span the government. Of the 1,907 recommendations, 506 (27 percent) remained open as of March 2025. Six agencies—Department of Defense, Department of Health and Human Services, the Internal Revenue Service, Office of Management and Budget, Department of Homeland Security, and Department of Commerce—each have at least 20 open recommendations.

Figure 6: Number of Open Duplication and Cost Savings Recommendations by Agency, as of March 2025



Open – not addressed
 Open – partially addressed
 Total open recommendations

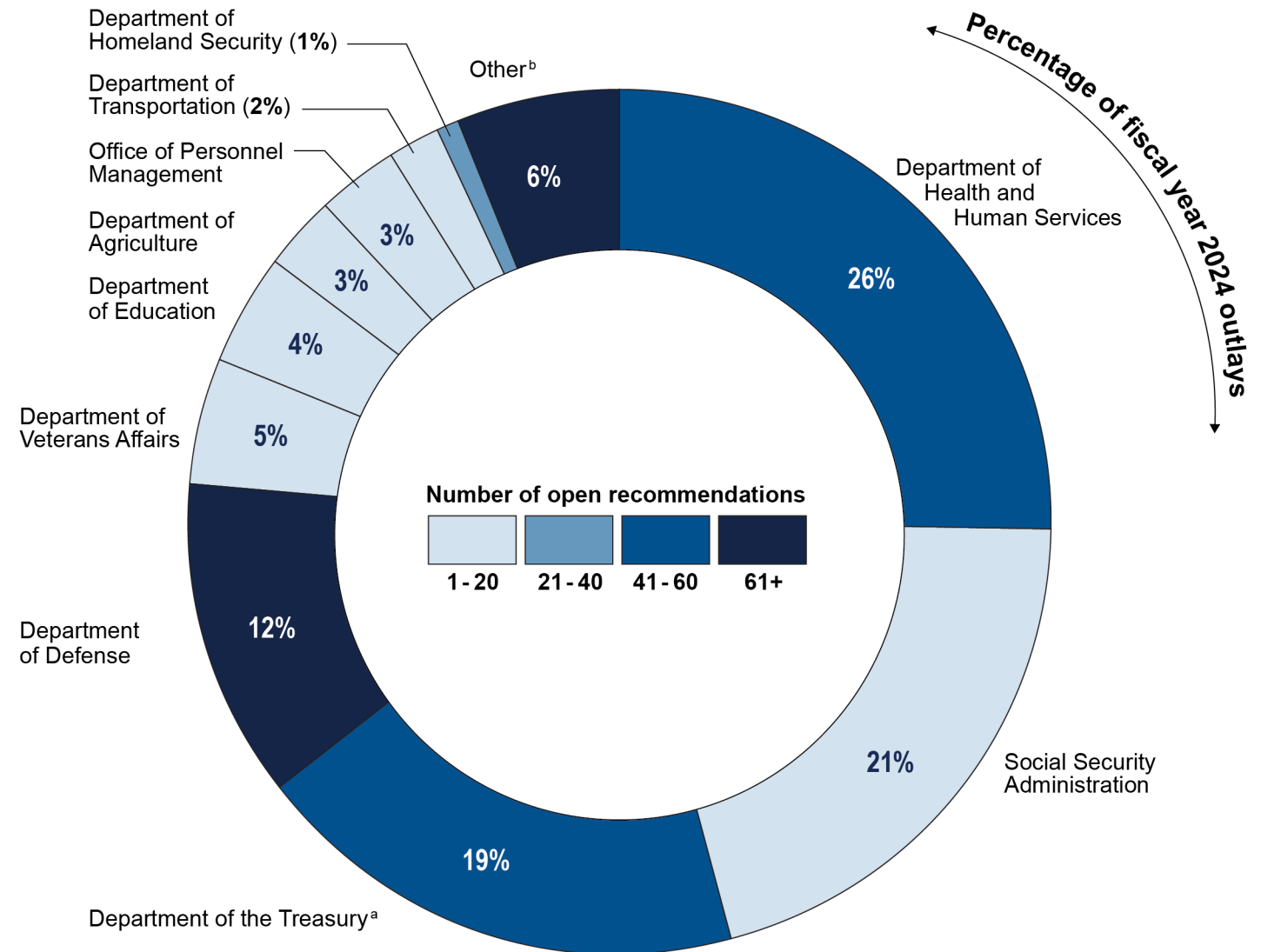
Source: GAO. | GAO-25-107604

Note: These data include recommendations related to our prior annual reports, from our prior reports not previously tracked in this body of work but that have potential or realized financial benefits, and those newly identified in this annual report.

^a“Other federal entities” are: Administrative Office of the United States Courts, AmeriCorps, Capitol Police Board, Committee on Science, Technology, Engineering, and Math Education, Commodity Futures Trading Commission, Consumer Financial Protection Bureau, Consumer Product Safety Commission, Executive Office of the President, Federal Communications Commission, Federal Deposit Insurance Corporation, Federal Energy Regulatory Commission, Federal Reserve System, National Credit Union Administration, Office of the Director of National Intelligence, Railroad Retirement Board, U.S. Agency for Global Media, United States Commission on International Religious Freedom, United States Interagency Council on Homelessness, United States Postal Service, United States Securities and Exchange Commission, VA-DoD Joint Executive Committee.

Approximately 62 percent of the open recommendations are directed to the 10 agencies that made up about 94 percent of federal outlays in fiscal year 2024—Department of Health and Human Services, Social Security Administration, Department of the Treasury, Department of Defense, Department of Veterans Affairs, Department of Education, Department of Agriculture, Office of Personnel Management, Department of Transportation, Department of Homeland Security. Figure 7 highlights agencies with open recommendations, as well as their fiscal year 2024 share of federal outlays.

Figure 7: Fiscal Year 2024 Outlays and Number of Open Duplication and Cost Savings Recommendations, by Agency



Source: GAO. | GAO-25-107604

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

These data include recommendations related to our prior annual reports, from our prior reports not previously tracked in this body of work but that have potential or realized financial benefits, and those newly identified in this annual report.

^aTreasury's percentage of fiscal year 2024 outlays includes interest payments on the national debt as well as costs associated with administering its bureaus, including the Internal Revenue Service. The total open recommendations to Treasury also include open recommendations to the Internal Revenue Service.

^bOther agencies include all federal agencies with fiscal year 2024 outlays not listed above.

Open Matters and Recommendations to Address Fragmentation, Overlap, and Duplication

Table 5 shows selected topic areas where agencies can implement recommendations to eliminate, reduce, and better manage fragmentation, overlap, and duplication and achieve other benefits.

Table 5: Examples of Open Topic Areas and Related Potential Benefits

Topic area and description (GAO report number linked)	Mission	Potential benefit
National Wildlife Disease Surveillance: Federal agencies should better manage fragmentation and enhance their efforts to establish a national wildlife disease surveillance system by more fully following leading practices for collaboration, including clearly defining common outcomes and involving relevant participants. (GAO-23-105238)	Agriculture	More effective efforts to position the U.S. to address emerging wildlife diseases
DOD Wargames: The Department of Defense should better manage fragmentation of wargame efforts by establishing requirements or standards for reporting wargame data and developing and implementing a department-wide approach for effectively sharing wargame plans and data. (GAO-23-105351)	Defense	More effective collaboration of wargaming efforts against threats and adversaries
Federal Disaster Recovery Programs: The Federal Emergency Management Agency (FEMA) and the Departments of Housing and Urban Development and Transportation should each identify and take steps to better manage fragmentation between their respective disaster recovery programs and other federal programs and FEMA should also do so across its own disaster recovery programs. (GAO-23-104956)	Homeland Security/Law Enforcement	More effective recovery efforts and improved service delivery to disaster survivors and affected communities
Federal Assistance on Ransomware: The Department of Homeland Security and Department of Justice could better manage fragmentation across three federal agencies by implementing key practices for effective interagency collaboration that state, local, and other governments need to address ransomware threats. (GAO-22-104767)	Information Technology	More effective delivery of ransomware assistance to state, local and other government entities
Youth Homelessness Programs: Federal agencies should coordinate youth homelessness information and programs in order to manage fragmented services to better support communities. (GAO-21-540)	Social Services	More effective coordination to improve homelessness services to young adults

Source: GAO. | GAO-25-107604

Open Matters and Recommendations with Potential for Financial Benefits

Of the 589 open matters and recommendations, we identified 170 as having the potential to yield financial benefits.¹⁵ In 22 of these, we roughly estimate the magnitude of those benefits could exceed:

¹⁵In calculating these estimates, we relied on individual estimates from a variety of sources, which considered different time periods and used different data sources, assumptions, and methodologies. These estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of potential financial benefits.

- one hundred billion dollars for one,
- ten billion dollars for four, and
- one billion dollars for 17.

For another 85, our rough estimates of magnitude are less than \$1 billion. We were not able to estimate the value of the potential financial benefits for 63 matters and recommendations, due, for example, to a lack of data or uncertainties in when or how the matter or recommendation would be implemented.

Further steps by Congress and federal agencies are needed to fully address the matters and recommendations that could yield significant financial benefits, as shown in table 6. Specifically, Congress and agencies could potentially realize one hundred billion dollars or more in financial benefits by implementing these matters and recommendations.

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

Topic area and description (GAO report number linked)	Mission	Potential financial benefits (Source)
*Medicare Payments by Place of Service: Congress could realize additional financial benefits if it took steps to direct the Secretary of Health and Human Services to equalize payment rates between settings for all hospital outpatient departments, regardless of whether they are deemed on-campus or off-campus, for evaluation and management office visits and other services that the Secretary deems appropriate. (GAO-16-189)	Health	\$156.9 billion over 10 years (Congressional Budget Office)
*Public-Safety Broadband Network: Congress should consider reauthorizing FirstNet—including different options for its placement—and ensure key statutory and contract responsibilities are addressed before current authorities sunset in 2027. (GAO-22-104915)	Information Technology	\$15 billion over 15 years^a (GAO analysis of the FirstNet Contract)
*Individual Retirement Accounts: 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. (GAO-15-16)	General Government	Ten billion dollars or more (Joint Committee on Taxation and the Department of the Treasury)
*Internal Revenue Service Enforcement Efforts: Congress should consider enhancing Internal Revenue Service (IRS) enforcement and service capabilities by collecting tax revenue and facilitating voluntary compliance to help reduce the gap between taxes owed and paid. Actions could include expanding third-party information reporting. For example, rental real estate owners could be required to report for certain payments they make to service providers, such as contractors who perform repairs on their rental properties. In addition, Congress could grant IRS the explicit authority to establish professional requirements for paid tax preparers. (GAO-08-956 , GAO-09-238 , GAO-14-467T , GAO-23-105217)	General Government	Billions of dollars over 10 years (Joint Committee on Taxation and the Department of the Treasury)

Topic area and description (GAO report number linked)	Mission	Potential financial benefits (Source)
Navy Shipbuilding: The Navy could achieve cost savings by improving its acquisition practices and ensuring that ships can be efficiently sustained. (GAO-20-2)	Defense	Billions of dollars (GAO analysis of Department of Defense data)
*Disability and Unemployment Benefits: Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. (GAO-14-343SP)	Income Security	\$2.2 billion over 10 years (Office of Management and Budget)
Student Loan Income-Driven Repayment Plans: The Department of Education should obtain data to verify income information for borrowers reporting zero income on Income-Driven Repayment applications. (GAO-19-347)	Training, Employment, and Education	More than \$2 billion over 10 years (Congressional Budget Office)
Federal Employees Health Benefits Program: The Director of the Office of Personnel Management should implement a monitoring mechanism to identify and remove ineligible family members from the Federal Employees Health Benefits program. (GAO-23-105222)	Health	One billion dollars or more over 10 years (Office of Personnel Management)

Source: GAO. | GAO-25-107604

Legend: * = Legislation is likely to be necessary to fully address all matters or recommendations in this topic area.

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

^aIf FirstNet sunsets in 2027, it is unclear what will happen to the remaining \$15 billion in scheduled annual payments, which FirstNet currently has authority to collect and reinvest.

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

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

//SIGNED//

Gene L. Dodaro
Comptroller General of the United States

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The Honorable Patty Murray
Vice Chair
Committee on Appropriations
United States Senate

The Honorable Lindsey Graham
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Ranking Member
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The Honorable James Comer
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The Honorable Gerald E. Connolly
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Committee on Oversight and Government Reform
House of Representatives

Appendix I: Objectives, Scope, and Methodology

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

Our objectives in this report are to (1) identify potentially significant topic areas of (a) fragmentation, overlap, and duplication, or (b) opportunities for cost savings and enhanced revenues that exist across the federal government; (2) provide the implementation status on matters and recommendations identified; and (3) highlight examples of open matters directed to Congress and recommendations to federal agencies.

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

To identify new topic areas with matters and recommendations to address fragmentation, overlap, and duplication, we examined programs and operations for these conditions, considered the potential positive and negative effects, and determined what, if any, actions Congress may wish to consider and agencies may need to take.³ For example, we used our prior work that identified leading practices that could help agencies

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

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

³See GAO, *Fragmentation, Overlap, and Duplication: An Evaluation and Management Guide*, [GAO-15-49SP](#) (Washington, D.C.: April 2015).

address challenges associated with interagency coordination and collaboration and with evaluating performance and results in achieving efficiencies.⁴ The new areas of fragmentation, overlap, and duplication in this report are drawn from recently issued work with relevant matters and recommendations that have not been previously presented in an annual report.

To identify whether matters and recommendations create new opportunities for cost savings and enhanced revenues, we first considered if implementing the matter or recommendation could result in efficiencies in program operations or increased revenue to the government. We then collected and analyzed data on costs and potential savings to the extent they were available to develop our estimates. As a result, the new opportunities for potential cost savings or revenue enhancements in this report are drawn from recent work where we have determined that our matters and recommendations have the potential for a positive financial benefit.⁵ More detail on our methodology for estimating potential financial benefits is presented below.

To provide illustrative examples of open matters and recommendations that could yield potential financial or other benefits, we selected matters and recommendations in a variety of topic areas and to a diverse set of federal agencies. These examples include matters and recommendations with nonfinancial benefits, as well as those with potential financial benefits of \$1 billion or more.

We assessed the reliability of any computer-processed data that materially affected our findings, including cost savings and revenue enhancement estimates. The steps that we took to assess the reliability of data vary but were chosen to accomplish the auditing requirement that the data be sufficiently reliable given the purposes for which they were used in our products. We reviewed published documentation about the data system and inspector general or other reviews of the data. We may

⁴See, for example, GAO, *Evidence-Based Policymaking: Practices to Help Manage and Assess the Results of Federal Efforts*, [GAO-23-105460](#) (Washington, D.C.: July 12, 2023); and *Government Performance Management: Leading Practices to Enhance Interagency Collaboration and Address Crosscutting Challenges*, [GAO-23-105520](#) (Washington, D.C.: May 24, 2023). Additional information on GAO's work on the GPRA Modernization Act of 2010 can be found at <https://www.gao.gov/managing-results-government>. Furthermore, information on GAO's work on best and leading practices in collaboration can be found at <https://www.gao.gov/leading-practices-collaboration-across-government>.

⁵The net benefit is a reflection of any financial or nonfinancial program improvements that exceed the costs of implementing our matters and recommendations.

interview agency or outside officials to better understand system controls and to assure ourselves that we understood how the data are produced and any limitations associated with the data. We also electronically tested the data to see whether values in the data conform to agency testimony and documentation regarding valid values and compared data to source documents. In addition to these steps, we compared data with other sources as a way to corroborate our findings. For new topic areas in this report, specific information on data reliability was located in the related products.

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

Assessing the Status of Previously Identified Matters and Recommendations

For this review, we provided the status on 2,201 matters and recommendations to address fragmentation, overlap, and duplication or potentially achieve financial benefits. This number combined 2,018 matters and recommendations included in our 2024 annual report, 23 matters and recommendations from other prior reports with newly identified financial benefits, one matter introduced in the 2025 High-Risk

series,⁶ and 159 matters and recommendations from recent work that are introduced in this report.⁷

To examine the extent to which Congress and federal agencies have implemented the 2,201 matters and recommendations associated with this report, we reviewed relevant legislation and agency documents such as budgets, policies, strategic and implementation plans, guidance, and other information from April 2024 through March 2025. We also searched for legislative bills introduced in the 118th and 119th Congress that, if enacted would partially or fully address each open matter, as of February 2025. Where we became aware of them, we included more recent legislation we identified after February 2025, but we did not perform a comprehensive updated search and analysis.

In addition, we discussed the implementation status of the matters and recommendations with officials at the relevant agencies. Throughout this report, we presented our analysis of implementation statuses as of March 2025. We used data from our internal performance monitoring and

⁶GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, D.C., Feb. 25, 2025).

⁷Of the 159 matters and recommendations introduced in this report, 148 are presented in appendices II and III and 11 matters and recommendations in seven new topic areas were closed-implemented before this report was issued. Specifically, the Department of Labor addressed one recommendation associated with the Transition Assistance for At-Risk Service Members topic area listed in table 1. The Department of the Navy addressed one recommendation associated with the Navy Constellation Class Frigate Program topic area listed in table 2. Congress enacted legislation that addressed three matters associated with the Federal Audit Clearinghouse Single Audit Data topic area listed in table 2. The Department of Interior addressed one recommendation associated with the Oil and Gas IT System topic area listed in table 2. For several new topic areas, all the recommendations were closed before this report was issued. As a result, the following areas are not included in table 1 or 2. The Consumer Financial Protection Bureau and the Department of the Treasury each addressed one recommendation associated with *Financial Literacy: Better Outcome Reporting Could Facilitate Oversight of Programs for Older Adults and People with Disabilities*, [GAO-24-106381](#) (Washington, D.C.: Apr. 24, 2024). The Departments of Health and Human Services and Education each addressed a recommendation associated with *Child Care Accessibility: Agencies Can Further Coordinate to Better Serve Families with Disabilities*, [GAO-24-106843](#) (Washington, D.C.: Sept. 12, 2024). The Department of Veterans Affairs addressed its recommendation associated with *Financial Management Systems: VA Should Improve Its Risk Response Plans*, [GAO-24-106858](#) (Washington, D.C.: July 23, 2024).

accountability systems.⁸ The summary reports used to analyze implementation data were finalized on April 17, 2025.

We used the following criteria in assessing the status of matters and recommendations:

- In assessing the status of matters for Congress, we applied the following criteria:
 - “closed—implemented” means relevant legislation has been enacted and addresses the intent of the matter, or a federal agency has taken steps that address all of the matter, with or without relevant legislation;
 - “open—partially addressed” means a relevant bill has passed a committee, the House of Representatives, or the Senate during the current congressional session, or relevant legislation has been enacted but only addressed part of the action needed; or a federal agency has taken steps to address part of the matter with or without legislation. At the beginning of a new congressional session, we reapply the criteria. As a result, the status of a matter may move from open – partially addressed to open – not addressed in a future report if relevant legislation is not reintroduced from the prior congressional session;
 - “open—not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced; and
 - “closed—no longer valid” means the matter is no longer relevant because of changing circumstances.
- In assessing the status of recommendations to agencies, we applied the following criteria:
 - “closed—implemented” means the agency has completed all actions to implement the recommendation or when actions have been taken that essentially meet the recommendation’s intent;
 - “open—partially addressed” means the agency has completed action(s) that contribute to the implementation of the

⁸The data in these systems are also used for our public [Recommendations Database](#) and annual performance and accountability reporting. See, for example, GAO, *Performance and Accountability Report, Fiscal Year 2024*, [GAO-25-900570](#) (Washington D.C.: Nov. 15, 2024).

recommendation, but has not yet completed all actions to implement the recommendation;

- “open—not addressed” means the agency has not yet taken any actions or has action(s) planned or underway, but not completed, to implement the recommendation; and
- “closed—no longer valid” means the recommendation is no longer relevant because of changing circumstances.

Across the report, we present totals and percentages that exclude the 11 matters for congressional consideration and 141 recommendations to federal agencies with the status “closed-no longer valid.” We also analyzed, to the extent possible, whether financial or other benefits have been realized, and included this information as appropriate. To identify financial and other benefits realized as a result of implementing our matters and recommendations, we interviewed relevant agency and program officials and gathered and analyzed data on the net benefit of such actions. More detail on our methodology for determining realized financial benefits is presented below.

Methodologies for Determining Financial Benefits

Realized Financial Benefits

To determine net financial benefits that resulted from action to implement our matters and recommendations, we collected and analyzed any preexisting estimates and other data on costs and potential savings, to the extent they were available, and linked supporting documentation to those estimates. While the implementation of our recommendations can result in a wide variety of improvements to program economy, effectiveness, efficiency, and equity, many of these improvements do not readily have the data necessary to calculate financial benefits. For some actions, available data may only capture a portion of the realized benefits. For all estimates of financial benefits, we estimated a net benefit to account both for the positive effects of the action and any related implementation costs.

We reported the total financial benefits achieved through this work as a combination of the total savings reported in the previous annual report and the net present value of financial benefits achieved in fiscal year 2024. Estimates of financial benefits rely on a variety of sources,

including our analysis, Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data quality, and methodologies. To account for the imprecision resulting from differences among individual estimates, we calculated our total realized financial benefits rounded to the nearest \$100 million.

Potential Financial Benefits

Potential financial benefits are the financial benefits that could occur as a result of implementation of our matters and recommendations.⁹ To develop estimates of potential financial benefits, we collected and analyzed any preexisting estimates and other data on costs and potential savings, to the extent they were available.¹⁰ Estimating the potential benefits was not possible in some cases, for a variety of reasons. These include: (1) inability to predict the timing and nature of agency or congressional actions; (2) limited data on performance, funding, the extent of any identified deficiencies, or potential costs associated with taking action; and (3) external factors such as changes to the economy.¹¹

Each estimate was reviewed by one of our technical specialists to ensure that estimates were based on reasonably sound methodologies. We used partial data and conservative assumptions to provide rough estimates of the magnitude of potential savings when more precise estimates were not possible. There is a higher level of uncertainty for estimates of potential financial benefits that could accrue from actions on matters and recommendations not yet taken because these estimates are dependent on whether, how, and when agencies and Congress implement them, or due to a lack of sufficiently detailed data to make reliable forecasts.

⁹Potential financial benefits are typically associated with matters and recommendations that are open – not addressed or open – partially addressed. However, in some cases they are also associated with matters and recommendations that are closed – implemented, because it may take time between when action is taken and when the financial benefit is realized.

¹⁰Potential financial benefits estimates came from a variety of sources, including our analysis, Congressional Budget Office estimates, individual agencies, and others, and use different time frames, underlying assumptions, data quality, and methodologies.

¹¹In July 2024, we reported that implementing all open matters and recommendations could produce \$106 billion to \$208 billion of measurable, future financial benefits, according to simulation models we developed that used our historical data on realized financial benefits. GAO, *Open GAO Recommendations: Financial Benefits Could Be Between \$106 Billion and \$208 Billion*, [GAO-24-107146](#) (Washington, D.C., July 11, 2024). We plan to issue an updated estimate later this year.

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

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

Appendix II: New Topic Areas in Which We Have Identified Fragmentation, Overlap, or Duplication

This appendix presents 25 new topic areas in which we found evidence of fragmentation, overlap, or duplication among federal government programs.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

1. Defense Food Program

The Department of Defense should better manage fragmentation of nutrition programs and initiatives by establishing department-wide strategic goals, performance goals, and performance metrics for nutrition efforts.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-24-106155](#)

Recommendations

Three recommendations for DOD

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Why this matters. According to the Department of Defense (DOD), poor health and nutrition are growing challenges that threaten U.S. military readiness and its ability to retain a fit and healthy force. In July 2022, DOD reported that 24 percent of active duty service members experienced some level of food insecurity in 2019, as defined by the U.S. Department of Agriculture. DOD's policy is to provide military service members with appropriate nutrition to help ensure they can achieve and maintain performance.

Each military service manages and operates its own food program with dining facilities primarily intended to feed enlisted service members. Installations generally operate between one and 15 dining facilities through either regional contracts with food service companies or with uniformed personnel. The Office of the Secretary of Defense (OSD) and the military services have also undertaken a range of initiatives to improve access to nutritious food such as increasing nutritious recipes available to the dining facilities and updating nutritional specifications in purchasing guidelines.

What GAO found. In June 2024, [GAO reported](#) that OSD and the military services use several mechanisms to collect evaluative information related to the department's nutrition programs and initiatives. However, OSD and the services cannot fully evaluate the effectiveness of their nutrition programs and initiatives in DOD's fragmented food system, as discussed below.

OSD collects feedback on food available at military installations through an annual department-wide survey. Separately, the military services use other mechanisms—such as installation-level surveys, menu review boards, and comment cards—to collect and analyze service member feedback regarding the quality and availability of food at installation dining facilities. The military services have also implemented surveys to collect information on service members' health and nutrition. For example, the Army's Military Eating Behavioral Survey examines military eating habits, and the Air Force's Health and Readiness Optimization report compiles self-reported information about nutrition and physical activity to help target at-risk units, according to an official.

Notwithstanding these tools, neither the department nor the services have strategic goals, performance goals, or performance metrics for nutrition programs and initiatives. DOD officials who are stakeholders in nutrition efforts said this is due to the lack of department-wide consensus on the purpose of nutrition efforts and appropriate ways to measure their impact.

According to key practices GAO identified, management should establish goals to communicate the results agencies seek to achieve and allow decision-makers, staff, and stakeholders to assess performance by comparing planned and actual results. Further, a DOD readiness framework aimed at maintaining service members' fitness requires military leaders to assess and report nutrition metrics. The framework states that

one metric could be the capability of food services to meet the specific energy and nutritional requirements of unit activities.

Recommendations. In June 2024, GAO made three recommendations to the Secretary of Defense to ensure the Assistant Secretary of Defense for Health Affairs, in coordination with the military services, establishes (1) department-wide strategic goals for nutrition programs and initiatives, (2) performance goals that align with those strategic goals, and (3) performance metrics to assess progress toward nutrition performance goals. DOD provided an update in January 2025 that it partially concurred with these recommendations, noting that the Assistant Secretary of Defense for Manpower & Reserve Affairs, the Assistant Secretary of Defense for Sustainment, and other key stakeholders will also be involved in the development of nutrition goals and metrics.

Potential benefits. Establishing common nutrition strategic goals, performance goals, and performance metrics will position DOD to better manage the fragmented food system and assess its progress toward improving the health of service members in support of U.S. military readiness.

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

GAO product. *DOD Food Program: Additional Actions Needed to Implement, Oversee, and Evaluate Nutrition Efforts for Service Members.* [GAO-24-106155](#). Washington, D.C.: June 24, 2024.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

2. Defense Innovation and Collaboration Efforts

The Department of Defense should further collaboration among the entities that support commercial technology adoption to better manage fragmentation and establish and use performance information to potentially save costs.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-25-106856](#)

Recommendations

Four recommendations for DOD

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Why this matters. Department of Defense (DOD) leaders have expressed concern that DOD is not adopting commercial technologies at the speed and scale needed to keep pace with foreign adversaries. DOD established the Defense Innovation Unit in 2015 to create new ways for it to acquire commercial technology. A law signed in December 2023 makes this unit responsible for coordinating the activities of other DOD organizations on matters related to commercial technologies and dual-use technologies, among other responsibilities (National Defense Authorization Act for Fiscal Year 2024, Pub. L. No. 118-31, § 913 (2023)).

The Defense Innovation Unit subsequently formed the Defense Innovation Community of Entities—a group composed of innovation organizations from across DOD and the military services—in part to carry out these responsibilities. The Defense Innovation Unit reported receiving more than \$983 million in fiscal year 2024 funding to support its prototyping, fielding, and other activities.

What GAO found. In February 2025, GAO found that the Defense Innovation Unit established a flexible acquisition process, known as commercial solutions opening, to award agreements to show that commercial technology can quickly deliver capabilities to the warfighter. The Defense Innovation Unit is now shifting its focus to address DOD’s most critical operational needs. However, the Defense Innovation Unit has limited ability to gauge progress toward addressing these needs because it does not yet have a complete performance management process. Such a process would define goals and collect, assess, and use evidence to inform decisions.

GAO also found that the Defense Innovation Unit has opportunities to enhance collaboration with the Defense Innovation Community of Entities. The Defense Innovation Community of Entities has generally incorporated six of GAO’s eight leading practices for collaboration. These include practices such as defining common outcomes and including relevant participants. However, the Defense Innovation Community of Entities has not taken steps to ensure accountability toward meeting its goals and develop written guidance on how it will assess its progress.

Recommendations. In February 2025, GAO made three recommendations for DOD to ensure that the Defense Innovation Unit establishes measurable performance goals to assess progress toward its strategic goal, collects performance information based on those metrics, and uses this performance information to inform future decision-making. To better manage fragmentation and enhance collaboration efforts, GAO also recommended that the Defense Innovation Unit ensure the goals of recently incorporated subcomponents align with its strategic goal.

DOD concurred with the recommendations. As of March 2025, Defense Innovation Unit officials stated that they are in the process of executing all of GAO’s recommendations in concert with DOD leadership.

Potential benefits. Fully implementing GAO's leading practices for collaboration could help better manage fragmentation among the Defense Innovation Unit's and the Defense Innovation Community of Entities' individual efforts to support innovative use of commercial technologies. GAO cannot precisely estimate the cost savings that could be achieved by implementing these recommendations because the amounts of future awards and related decisions are unknown. However, if implementing GAO's recommendations saves even 1 percent of the Defense Innovation Unit fiscal year 2022 research, development, test, and evaluation funding, DOD could save hundreds of thousands of dollars.

Agency comments. GAO provided a draft of this report section to DOD for review and comment. DOD provided technical comments, which were incorporated as appropriate.

GAO product. *Defense Innovation Unit: Actions Needed to Assess Progress and Further Enhance Collaboration.* [GAO-25-106856](#). Washington, D.C.: February 27, 2025.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

3. Defense Underutilized and Excess Facilities

The Department of Defense could better manage fragmentation of its oversight of underutilized and excess facilities by enforcing the consistent use of its utilization rate guidance across the military services.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-25-106132](#)

Recommendations

One recommendation for DOD

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Why this matters. The Department of Defense (DOD) manages one of the largest real property portfolios within the federal government. This portfolio includes over 700,000 facilities with a replacement value of about \$2.2 trillion, as of fiscal year 2023, according to DOD's 2024 Base Structure Report. DOD has faced longstanding challenges in fully using, or reducing, real property that exceeds its needs. To optimize its use of real property, DOD provides guidance to the military services on utilization measurement and reporting, and periodically reviews its inventory to identify unneeded or underused facilities.

What GAO found. In March 2025, [GAO found](#) that the military services have not fully followed DOD guidance to ensure consistency of utilization measurement and reporting across the department. This resulted in inconsistent and inaccurate real property data for identifying unneeded or underused facilities. For example, the Air Force uses a standard methodology to calculate utilization rates for each facility, but the Navy and Marine Corps report average utilization rates across a set of similar facilities according to GAO's analysis. As a result of the inconsistent and inaccurate information on facility utilization rates, DOD and Congress have limited information to enable them to make timely decisions on how to optimize the military services' use of space.

Recommendations. In March 2025, GAO made one recommendation that DOD develop actions to enforce its utilization rate guidance consistently and accurately for all facilities across the military service. DOD concurred with the recommendation and, as of March 2025, stated that it is developing corrective action plans.

Potential benefits. If DOD developed actions to hold the services accountable for implementing DOD's utilization rate guidance, military service officials could better manage fragmentation in approaches to measuring and reporting on use of facilities. This would more fully inform DOD and congressional decisionmakers about the services' portfolios of real property.

GAO cannot estimate the potential cost savings because appropriate data were not available; however, if DOD enforced the consistent use of its utilization rate guidance, decisionmakers would be better informed about how to manage DOD's property needs and potentially save operating costs, such as leases and maintenance, on divested facilities.

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

GAO product. *DOD Real Property: Actions Needed to Improve Oversight of Underutilized and Excess Facilities.* [GAO-25-106132](#). Washington, D.C.: March 3, 2025.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

4. DOD Fraud Risk Management

The Department of Defense should take steps to incorporate data analytics into its fraud risk management strategy and improve the usability of fraud investigative information to support fraud risk management and potentially save **one hundred million dollars or more**.

Implementing Entity

Departments of Defense, Army, Air Force, and Navy

Related GAO Product

[GAO-24-105358](#)

Recommendations

Six recommendations for DOD, and one recommendation each for Army, Air Force, and Navy

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Why this matters. The Department of Defense (DOD) spends over \$1 trillion annually to provide the military forces needed to deter war and to protect the security of the United States. Further, DOD is responsible for about half of the federal government's discretionary spending, about 15 percent of its total spending, and is the largest contracting agency in the federal government. The scope and scale of DOD's contracting activity—which includes contracts on major weapon systems, support for military bases, information technology, and consulting services—makes DOD procurement inherently susceptible to fraud.

In December 2024, DOD reported about \$2.4 billion in confirmed fraud in fiscal year 2024 via paymentaccuracy.gov. Confirmed fraud reflects only a small fraction of DOD's potential fraud exposure. DOD investigates hundreds of fraud cases annually. These cases range from hundreds of thousands of dollars (for example, from wire fraud, when falsified documents were used to conceal a contract failure) to millions of dollars (for example, in a fraud scheme facilitated by bribery and conspiracy). To prevent, detect, and respond to such cases, DOD's program managers are responsible for managing fraud risks and implementing practices for combating those risks.

What GAO found. In February 2024, [GAO found](#) that DOD's fraud risk management strategy generally refers to data-analytics goals, roles, responsibilities, and activities. However, it does not fully leverage data analytics as a method for preventing, detecting, and responding to fraud in accordance with leading practices in GAO's Fraud Risk Framework. For example, DOD's strategy does not fully discuss designing and implementing system edit checks, data matching, and data mining; combining data across programs to facilitate analytics; or pursuing access to necessary external data. Further, it does not identify which entity has the authority to ensure fraud-related data-analytics activities are implemented.

GAO also found that investigative data from the DOD-Office of Inspector General (DOD-OIG) and other DOD investigative offices can help inform DOD's management of procurement fraud risk. For example, information from investigative data could help DOD (1) identify and assess risks as part of its fraud risk profile, (2) identify and assess the impact of risks affecting a program, and (3) adapt fraud risk management activities.

However, GAO found that investigative data on alleged and adjudicated procurement fraud cases from DOD-OIG, the Department of the Army (Army), the Department of the Air Force (Air Force), and the Department of the Navy (Navy) were not always complete and could not always be readily analyzed. While some data fields are required, other data fields are entered based on the facts and circumstances of a case and can therefore result in incomplete data. Further, other data fields that could inform DOD fraud risk management—such as offenses investigated and case outcomes—were not always required nor complete.

Recommendations. In February 2024, GAO made recommendations to DOD to (1) revise its Fraud Risk Management Strategy to establish data analytics as a method for preventing, detecting, and responding to fraud, (2) identify and document which entity has the authority to ensure implementation of fraud-related data-analytics activities, and (3) collaborate with the Inspector General of DOD and the Secretaries of the Navy, Air Force, and Army, respectively, to obtain and analyze relevant information from adjudicated procurement fraud cases to support fraud risk management.

While DOD did not initially concur with the first and second recommendations, DOD told GAO that it plans to revise its Fraud Risk Management Strategy to include data analytics activities and authorities. As of April 2025, DOD expects to have the strategy updated by July 2025. DOD concurred with the third recommendation and indicated that it is leveraging a Confirmed Fraud Working Group, which includes members from military investigative organizations and DOD's risk management program, to analyze adjudicated fraud cases to identify root causes and lessons learned. This information will be used to strengthen controls, as needed. DOD expects to complete this action by November 2025.

GAO also recommended DOD-OIG and the Secretaries of the Army, Air Force, and Navy, each take steps, in collaboration with the other military departments and relevant stakeholders as appropriate, to improve the usability of procurement fraud investigative data for fraud risk management purposes.

DOD-OIG and Army concurred with their respective recommendations, while Air Force partially concurred. Navy initially did not concur with its recommendation and did not agree with GAO's interpretation of data provided by its case management system. However, Navy agreed that there were limitations with its case management system regarding data collection and aggregation and indicated partial concurrence with the recommendation in April 2024.

As of April 2024, DOD-OIG told GAO that it would evaluate improving the usability of procurement fraud investigative data by December 31, 2026. Air Force and Army indicated plans to improve their case management systems by April and December 2025, respectively. Navy told GAO that it will continue to assess the effectiveness of its case management system but did not provide a deadline for improvements.

Potential benefits. Establishing data analytics to prevent, detect, and respond to fraud, improving the quality of investigative data, and sharing information on adjudicated procurement fraud cases would help DOD better manage its fraud risks and transition from a costly "pay-and-chase" model to an approach that is more focused on fraud prevention. GAO cannot precisely estimate the cost savings that could result from these actions. However, if DOD prevented even one percent of the value of the confirmed fraud DOD previously reported, DOD could save one hundred million dollars or more over ten years.

Agency comments. GAO provided a draft of this report section to DOD for review and comment. DOD stated that they did not have comments on this section of the report.

GAO product. *DOD Fraud Risk Management: Enhanced Data Analytics Can Help Manage Fraud Risks.* [GAO-24-105358](#). Washington, D.C.: February 27, 2024.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

5. International Military Student Vetting

The Departments of Defense and State should improve information sharing and collaboration to better manage fragmentation of vetting practices for international military students.

Implementing Entity

Department of Defense and Department of State

Related GAO Product

[GAO-24-106421](#)

Recommendations

One recommendation for DOD and one recommendation for State

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Why this matters. The Department of Defense (DOD) provides education and training to international military students at sites such as DOD installations and facilities. The Department of State is responsible for adjudicating nonimmigrant visas, which are issued to foreign nationals seeking temporary admission into the U.S.—such as international military students. International military students attend these programs as part of U.S. security assistance or security cooperation efforts.

A December 6, 2019 attack raised questions about the safety and security of personnel assigned to DOD installations and U.S. facilities hosting such training. While attending DOD-provided training at Naval Air Station Pensacola, Florida, a Saudi Arabian military student killed three U.S. service members and injured eight others. According to March 2020 testimony by DOD officials, prior to the attack DOD had been overly reliant on State’s processes to determine international military student eligibility to travel to the U.S. for training.

In January 2021, section 1090 of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Pub. L. No. 116-283) required DOD to establish vetting procedures and monitoring requirements for most international military students and accompanying family members attending military training or education programs lasting longer than 14 days on a DOD installation in the United States.

What GAO found. In February 2024, [GAO reported](#) that DOD developed and phased in procedures—starting in fiscal year 2020—to vet international military students attending training at DOD’s U.S. installations and facilities to identify any derogatory information that could indicate a security risk. Generally, DOD vets these students prior to travel to the U.S. for training and periodically during their stay.

State and DOD share information to support this vetting process in a variety of ways, such as sharing database access and confirming results. However, State and DOD have not consistently communicated updates to DOD’s guidance for vetting or clearly shared additional data and analysis about the students, such as data on students who are absent without approved leave. In addition, State and DOD have not clarified an interoperable approach to collect data on these students, which limits their ability to share information.

Recommendations. In February 2024, GAO made one recommendation each to DOD and State to clarify roles and responsibilities for sharing information on issues related to international military students. The clarification should include roles and responsibilities for policy updates, data sharing, and analysis.

DOD and State each concurred with the recommendation addressed to them and have identified actions planned to address it. Both agencies noted they already share information, but according to DOD, the sharing is primarily based on personal relationships and standard operating procedures rather than on formal written agreements.

Further, the agencies noted that DOD's increased participation in the National Vetting Center will provide a more formal framework for information sharing and could provide the foundation for the recommended clarification. The National Vetting Center was established to coordinate agency vetting efforts to identify individuals who present a threat to national security, border security, homeland security, or public safety.

Specifically, according to DOD's response from August 2024, DOD will analyze the roles and responsibilities, current policy, and procedures to shape a request for information from DOD stakeholders and State. DOD will use the results of the analysis and information request to develop a draft memorandum of agreement or understanding to clarify and formalize the roles and responsibilities. DOD officials stated that they expect to complete these efforts in summer 2025.

As of January 2025, State updated its Foreign Affairs Manual to reflect the changes in DOD vetting and describe how visa adjudicators should process international military student visa applications and disseminated the updated manual to visa issuing posts, according to State officials.

State is also working with DOD on improving data sharing and analysis through coordination steps planned for fiscal year 2025. Specifically, as of January 2025, State stated that international military student vetting through the National Vetting Center is scheduled to begin in March 2025. However, State said it does not have a current method for accessing vetting results within DOD's data system, which could act as a short-term solution to assist posts abroad if they have an issue receiving vetting results from DOD or when processing a domestic renewal for international military students.

Potential benefits. Improving information sharing and collaboration can help ensure that DOD and State better manage fragmentation by working together effectively to oversee implementation of vetting practices for international military students, while minimizing disruptions to U.S. security cooperation and security assistance programs.

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

GAO product. *International Military Students: DOD and State Should Assess Vetting Implementation and Strengthen Information Sharing.* [GAO-24-106421](#). Washington, D.C.: February 29, 2024.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

6. Modular Open Systems Approaches for Weapon Systems

The Departments of the Air Force, Army, and Navy should better coordinate modular open systems approaches for weapon systems among portfolios of weapon programs, which could result in savings of hundreds of millions of dollars.

Implementing Entity

Departments of the Air Force, Army, and Navy

Related GAO Product

[GAO-25-106931](#)

Recommendations

One recommendation each for the Air Force, Army, and Navy

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Why this matters. A modular open systems approach can help DOD design weapon systems that take less time and money to sustain and upgrade. This approach includes a modular design and standard interfaces, which allows programs to easily replace components of a weapon system, such as a missile's guidance or payload systems. It allows DOD to competitively upgrade the system with new, improved components that a greater variety of suppliers can make. For example, according to Army officials, they expect that the Future Long Range Assault Aircraft program's use of common interface standards will lower acquisition costs for other programs in the same portfolio by enabling those programs to reuse the same components.

It may also help address concerns GAO has previously reported on about rising sustainment costs for programs like the F-35 and the Navy's shipbuilding portfolio by enabling more vendors to compete for work on these systems. Otherwise, these costs may limit DOD's ability to afford the quantity of weapon systems it expects to need in future conflicts.

What GAO found. Defense acquisition programs must be designed and developed with a modular open systems approach to the maximum extent practicable (10 U.S.C. § 4401). In January 2025, [GAO found](#) that 14 of the 20 programs it reviewed reported implementing this approach to at least some extent. Other programs cited barriers to doing so, such as added cost and time to conduct related design work.

GAO also found that DOD's process for coordinating this approach across portfolios of weapon programs does not ensure the level of collaboration needed to achieve potential benefits. Portfolios of weapon programs are overseen by program executive officers. These officials are responsible for delivering an integrated suite of mission-effective capability to the warfighter by balancing risk, cost, schedule, performance, interoperability, sustainability, and affordability.

Nevertheless, only two of the nine program executive officers overseeing a subset of the 20 programs GAO reviewed reported that they have a formal process specifically intended to coordinate modular open system approaches. Those that do not have a process to ensure coordination may be missing opportunities to achieve benefits. For example, officials in the Navy's Air Combat Electronics office—which develops avionics systems for different types of aircraft—told GAO that coordinating modular open systems approaches can lead to cost savings when programs buy common avionics components at the same time and achieve economies of scale.

Similarly, the Army's Aviation Program Executive Officer's leadership team analyzed the affordability of its portfolio of programs and found the service could not afford its planned aviation force size without lowering sustainment costs. The sustainment costs for the portfolio were high, according to the analysis, in part because each proprietary system required unique components that were difficult to competitively source, limiting

potential savings from economies of scale on larger orders for multiple programs. This led the Army's Aviation Program Executive Officer to pursue modular open systems approaches for its programs to regain those benefits.

Recommendations. In January 2025, GAO made three recommendations to the secretaries of the Departments of the Air Force, Army, and Navy that they require the managers of portfolios for weapon system programs to establish a formal process for coordinating modular open systems approaches across those programs. DOD concurred with these recommendations.

Potential benefits. Weapons systems that are not designed with modular components and open interfaces risk becoming increasingly obsolete and expensive to maintain as the pace of technological advancement accelerates and threats change. If the military departments better coordinate a modular open systems approach across programs, they could ensure they are taking a long-term view of the program-level and portfolio-wide benefits, such as fielding systems that are less expensive to sustain.

While GAO cannot precisely estimate savings from implementing a modular open systems approach, because the extent of implementation and the associated costs are unknown, if even a 1 percent savings across 5 years of sustainment costs for tactical aircraft could be achieved, hundreds of millions of dollars could be saved.

Agency comments. GAO provided a draft of this report section to DOD for review and comment. DOD did not provide comments on this report section.

GAO product. *Weapon Systems Acquisition: DOD Needs Better Planning to Attain Benefits of Modular Open Systems.* [GAO-25-106931](#). Washington, D.C.: January 22, 2025.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

7. Navy Amphibious Warfare Fleet

The Department of the Navy should better manage fragmentation in decisions that affect the amphibious warfare fleet by working with the Marine Corps to address amphibious warfare ship availability.

Implementing Entity

Department of the Navy

Related GAO Product

[GAO-25-106728](#)

Recommendations

Two recommendations for the Navy

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Why this matters. The Navy maintains a fleet of large amphibious warfare ships that are critical for Marine Corps missions, such as amphibious assault, emergency evacuation, and humanitarian response, among many others. However, the Navy has struggled to ensure these ships are available for operations and training. In some cases, ships in the amphibious fleet have not been available for years at a time.

What GAO found. In December 2024, [GAO found](#) that the Navy and Marine Corps have disagreed on the number of ships that should be available at any given time to conduct operations and training. This disagreement is in large part due to the Navy's struggle to maintain the amphibious fleet. In February 2024, Navy and Marine Corps leadership issued a joint memorandum that requires the services to complete a plan that meets two general goals related to (1) ship availability definitions and (2) ship availability concerns.

In June 2024, the Navy and Marine Corps completed the first goal by agreeing on a common understanding of what constitutes an available ship. Although they took this initial step to define ship availability, GAO found these definitions are not tied to specific and measurable terms in some cases. The definitions in the memorandum note that ships in a major maintenance phase are not mission capable, but they do not specify whether this includes all types of maintenance phases. Specifically, the effect of extended or undefined intermediate maintenance on a ship may not be captured by the Navy's definitions.

For example, when GAO toured the USS Germantown, it was undergoing intermediate-level maintenance, but officials told GAO that the ship could not be ready to deploy within the required 96 hours given the extensive amount of work being done on the ship. Further, officials described upcoming maintenance for the ship as a "super continuous maintenance availability," which is not a term defined in the Navy's maintenance policy.

The second goal is to agree on the number of ships that should be available at any given time. Completion of this goal should result in a plan that partially addresses challenges the Navy and Marine Corps face related to ship availability. The February 2024 memorandum does not have a time frame for completing and implementing this goal.

Additionally, the memorandum does not clearly specify that the final plan should identify a specific number of ships that need to be available over the near- and long-term future to meet Marine Corps and statutory requirements. According to officials from Headquarters Marine Corps, Combat Development & Integration, a preliminary Marine Corps assessment conducted prior to the memorandum's release indicated that a higher number of amphibious warfare ships should be available for operations or training compared to the Navy's initial assessment.

Recommendations. In December 2024, GAO made two recommendations for the Secretary of the Navy, in coordination with the Commandant of the Marine Corps, to (1) refine definitions related to amphibious warfare ship availability to include specific and measurable terms, and (2) establish a time frame for completing and implementing their ongoing joint plan to address ship availability concerns. The Navy concurred with these recommendations.

Potential benefits. Implementing these recommendations will help the Navy and Marine Corps better manage fragmentation in overseeing ship availability and prevent delays in training and improve meeting operational goals.

Agency comments. GAO provided a draft of this report section to the Navy for review and comment. The Navy stated that it did not have comments on this report section.

GAO product. *Amphibious Warfare Fleet: Navy Needs to Complete Key Efforts to Better Ensure Ships Are Available for Marines.* [GAO-25-106728](#). Washington, D.C.: December 3, 2024.



MISSION AREA
General government

Source: PhotoDisc. | GAO-25-107604

8. Gaps in Federal Statistics on U.S. Territories

The Chief Statistician should develop a coordinated, government-wide approach to address data gaps and better manage fragmented federal data collection from the five permanently inhabited U.S. territories.

Implementing Entity

Office of Management and Budget

Related GAO Product

[GAO-24-106574](#)

Recommendations

One recommendation for OMB

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Why this matters. The U.S. territories of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands continue to face a range of economic challenges, including declining populations in all territories. Territories and federal agencies need quality statistics to better understand and respond to these challenges.

What GAO found. In May 2024, [GAO reported](#) that territories face many data gaps, in part because territories are not included in many federal statistical products. A mix of cost, geographic, technical, and other issues contribute to these gaps. For example, according to officials from OMB and multiple statistical agencies, several factors can complicate data collection in the territories. These include non-standardized address formats, difficulty integrating federal information technology with that of the territories, language barriers, and use of paper surveys.

Territories have taken steps to mitigate data gaps through local data collection. Federal agencies also provide some forms of technical assistance to support statistical efforts in the territories. In particular, since fiscal year 2019, the Department of the Interior—which has administrative responsibility for coordinating federal policy in most territories—has provided over \$60 million through a technical assistance program, some of which is to be used to improve statistical collections.

However, there is not a coordinated, government-wide approach for agencies to use in deciding whether to collect data and report statistics from territories in federal statistical products. For example, OMB has not developed guidance or directives that explicitly address agency data collection efforts in the territories. Moreover, outreach to Interior from federal statistical agencies seeking to work with the territories tends to occur on a case-by-case basis, according to Interior officials.

OMB is responsible for coordinating the federal statistical system. OMB budget documentation notes that as part of that role, the Office of the Chief Statistician identifies priorities for improving statistical programs and methodologies.

Recommendation. In May 2024, GAO recommended that the Director of OMB ensure that the Chief Statistician develops a coordinated, government-wide approach for federal statistical agencies to use, in consultation with the U.S. territories and other stakeholders, to examine the costs, benefits, and feasibility of including territories in statistical products and, as appropriate, identify ways to address any data gaps. OMB neither agreed nor disagreed with the recommendation.

In November 2024, OMB reported creating an interagency Territorial Data Gaps Committee, co-chaired by the Census Bureau and the Department of the Interior's Office of Insular Affairs. According to OMB, this committee

will assess the feasibility of including territories in existing statistical products. To fully implement this recommendation, OMB will need to demonstrate how federal statistical agencies, in consultation with territories, are taking steps to better understand territorial data needs and gaps; examining the costs, benefits, and feasibility of including territories in statistical products; and identifying ways to address any data gaps, as appropriate.

Potential benefits. A coordinated, government-wide approach for statistical agencies to examine and address territorial data gaps may reveal considerations—such as statutory barriers, applicability of statistical products to a given territory, or local source data limitations—that were previously unclear or unknown. Additionally, such an approach may help identify other administrative steps that statistical agencies could take to address data gaps. In turn, improved data collection for the territories could better inform decision-makers about how to allocate resources to the territories and how to evaluate their effectiveness.

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

GAO product. *U.S. Territories: Coordinated Federal Approach Needed to Better Address Data Gaps.* [GAO-24-106574](#). Washington, D.C.: May 9, 2024.



MISSION AREA
General government

Source: PhotoDisc. | GAO-25-107604

9. U.S. Courthouse Construction

The Director of the Administrative Office of the U.S. Courts should better manage fragmentation by collaborating with relevant stakeholders when updating design standards for constructing federal courthouses, and reassess changes made to those standards to potentially avoid cost increases of **tens of millions of dollars**.

Implementing Entity

The Judiciary's Administrative Office of the U.S. Courts

Related GAO Product

[GAO-25-106724](#)

Recommendations

Two recommendations for the Administrative Office of the U.S. Courts

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Why this matters. The General Services Administration (GSA) received \$1.9 billion for fiscal years 2016 through 2022 to construct 15 federal courthouses. This investment is greater than the amount of funding that has generally been available for the construction of new federal courthouses. This funding addressed long-standing needs for new courthouses, according to the judiciary, as well as repairs and alterations to existing courthouses.

The judiciary's U.S. Courts Design Guide (Design Guide) establishes standards for GSA and project stakeholders to follow when designing and constructing new federal courthouses. A key purpose of the Design Guide is to effectively plan, budget, program, and design functional and cost-effective courthouses that meet the space and security needs of the judiciary. The judiciary issued its first Design Guide in 1991 and made major revisions in 1993, 1995, and 2007, and some limited changes in 2016.

In 2021, the judiciary issued its most recent revisions, which were intended to incorporate changes in judiciary policies and provide flexibility when designing and constructing courthouses. Allowing for such flexibilities could affect the size and cost of courthouse projects, at a time when GSA and other federal agencies are taking steps to reduce the overall federal real property footprint. According to judiciary officials, the judiciary's space requirements have remained consistent with increasing needs to enhance security within courthouses.

What GAO found. In October 2024, GAO [reported](#) that when updating the 2021 design guide, the judiciary made 16 substantive changes that could increase or decrease the size and cost of courthouse projects. For example, the 2021 Design Guide increased the amount of space programmed for separate circulation of the public, court staff, and prisoners. Judiciary officials stated that the changes to the circulation requirements were necessary to enhance safety and address concerns that the 2007 circulation requirements did not provide enough space to design secure, efficient, and effective courthouses.

GAO found that when updating the 2021 Design Guide, the judiciary solicited input from GSA and the U.S. Marshals Service, but it did not solicit input from the Federal Protective Service (FPS), even though the judiciary had identified FPS as a key external stakeholder. In addition, while the judiciary solicited input from GSA, it did not consistently engage in two-way communication with GSA when updating the Design Guide.

GAO also found that the judiciary did not fully address concerns that GSA raised about the judiciary's revised circulation requirements. Among GSA's concerns were that the rationale the judiciary cited was not based on the most relevant information, and that the revised requirements could increase the size and costs of judiciary space and overall building space in future courthouses. GAO analyzed the potential effects of changes to the circulation requirements in the 2021 Design Guide for seven courthouses designed under the 2007 Design

Guide. This analysis found that the changes would have increased the size of these courthouses by almost 72,195 gross square feet (6 percent), and construction costs by approximately \$143 million (12 percent).

Recommendations. In October 2024, GAO recommended that the Administrative Office of the U.S. Courts (1) develop and document a process to better ensure effective collaboration when updating the Design Guide, and (2) in collaboration with GSA, reassess the need for increased circulation requirements in the 2021 Design Guide using relevant information.

The judiciary did not agree or disagree with GAO's recommendations. However, judiciary disagreed with several of GAO's findings. Specifically, judiciary officials provided a rationale for the lack of collaboration with FPS, noting that FPS is responsible for providing security along the exterior perimeter of federal courthouses which does not include the internal judiciary space. GAO's report noted that the 2021 Design Guide includes a number of security responsibilities for FPS that are essential to the planning and design of courthouses, such as installing closed-circuit video cameras within the courthouse to provide a clear view of each exit.

In addition, judiciary disagreed with GAO's assertion that the judiciary did not address GSA's concerns with the increased circulation requirements. As noted in GAO's report, while judiciary made some changes in response to GSA's comments, it did not fully address GSA's concerns that the increased circulation requirements would significantly increase the size and costs of future courthouses. Specifically, the judiciary considered potential costs of increasing the judiciary's circulation space, but did not consider other potential costs—such as increases to the overall courthouse size (i.e., nonjudiciary spaces) and operations and maintenance costs over the life of the courthouses.

While judiciary did not agree with GAO's findings, it agreed to evaluate GAO's recommendations and report on follow-up actions. As of January 2025, the judiciary stated it is conducting a review of collaboration and communication processes previously used to identify areas of improvement. Additionally, the judiciary and GSA have discussed GAO's recommendation regarding reassessing the circulation requirements and are working to identify an approach for doing so, according to the judiciary.

Potential benefits. Developing and documenting a process for collaborating with relevant stakeholders when updating future versions of the Design Guide will help the judiciary manage fragmentation and collect quality information affecting the design, construction, and security of courthouses. By using quality information, the judiciary could further assess the need for greater circulation within judiciary spaces, and design and construct functional and cost-effective courthouses.

GAO cannot precisely calculate the potential savings because actual savings will depend on market conditions and potential changes to the circulation requirements in the 2021 Design Guide. However, if the judiciary were to revert to the circulation requirements in the 2007 Design Guide when designing courthouses planned for construction, GAO conservatively estimates the federal government could achieve tens of millions of dollars in cost avoidance.

Agency comments and GAO's evaluation. GAO provided a draft of this report section to the judiciary and GSA for review and comment. The judiciary provided technical comments, which GAO incorporated as appropriate. GSA stated that it did not have comments on this report section.

GAO product. *Federal Courthouse Construction: New Design Standards Will Result in Significant Size and Cost Increases.* [GAO-25-106724](#). Washington, D.C.: October 16, 2024.



Source: ronstik/stock.adobe.com. |
GAO-25-107604

10. Federal Mpox Response

The Department of Health and Human Services could better manage fragmentation of efforts to assess public health emergency responses by implementing a coordinated, department-wide after-action program that includes relevant external stakeholders.

Implementing Entity

Department of Health and Human Services

Related GAO Product

[GAO-24-106276](#)

Recommendations

Two recommendations for HHS

Contact Information

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Why this matters. Mpox—a serious infectious disease caused by a virus in the same family as smallpox—experienced an unprecedented global outbreak in 2022. State and local jurisdictions are often first to detect and respond to public health events. However, if jurisdictions’ public health and medical capabilities need support, as was the case with the mpox outbreak, the Department of Health and Human Services (HHS) is charged with coordinating federal assistance to supplement the response.

What GAO found. In April 2024, [GAO found](#) that HHS led the initial federal response to the mpox outbreak in the United States. HHS’s initial response included coordinating vaccine and antiviral delivery, communicating information to jurisdictional governments, and creating opportunities for feedback with key partners. The response was conducted through multiple HHS component agencies, according to HHS officials. The initial response presented challenges similar to prior public health emergencies. These included challenges with communication and the availability of vaccines, tests, and treatments, among other problems. These persistent and recurring deficiencies led GAO to add HHS’s leadership and coordination of public health emergencies to its High-Risk List in January 2022, calling for an HHS leadership commitment to transform its efforts.

GAO also found that HHS did not have a coordinated, department-wide after-action program that includes input from all relevant stakeholders to identify and resolve recurring emergency response challenges. While some component agencies within HHS have after-action programs, these efforts are generally done independently and without coordination. This fragmentation contributed to the recurrence of those challenges during the mpox emergency and raised concerns for HHS’s ability to lead and respond to future emergencies.

Additionally, HHS component agencies did not always include all relevant stakeholders involved in public health emergency responses—such as federal and jurisdictional partners—when identifying challenges and associated solutions. HHS’s fragmented approach to identifying lessons learned is part of a larger HHS approach to public health emergencies. We have previously reported that improved interagency coordination can help agencies—including HHS—better manage fragmented federal efforts, including efforts to monitor the results of exercises designed to improve the government’s response to biological threats.

Recommendations. In April 2024, GAO made two recommendations to the Secretary of Health and Human Services. Specifically, GAO recommended that the Secretary develop and implement a coordinated, department-wide after-action program that (1) encourages collaboration between HHS’s component agencies, including integrating the existing public health emergency after-action programs of these component agencies, and (2) includes relevant external stakeholders involved in each public health emergency response when identifying challenges and associated solutions.

HHS concurred with GAO's recommendations and stated it was taking steps to implement them. According to HHS officials, the department plans to implement a coordinated, department-wide after-action program—led by the Administration for Strategic Preparedness and Response—to review infectious disease outbreaks that involve a public health emergency declaration.

As of January 2025, HHS had developed a standard operating procedure to establish a coordinated, department-wide after-action program. The procedure became effective December 2024 and is intended to encourage collaboration between HHS's component agencies, including integrating the existing public health emergency after-action programs of these component agencies. The standard operating procedure establishes that the after-action program includes relevant external stakeholders.

Developing a standard operating procedure for a more coordinated, collaborative after-action program that includes relevant stakeholders is an important step that could better manage fragmentation in the program and partially addresses GAO's recommendations. GAO will review HHS's use of the standard operating procedure in responding to recent public health emergencies to determine the extent to which their implementation satisfies the recommendations.

Potential benefits. Establishing a coordinated, department-wide after-action program that includes all relevant stakeholders could help HHS better manage fragmentation and improve its preparedness for future pandemic and other biological threats, including those that could be more infectious and lethal than mpox.

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

GAO Product: *Public Health Preparedness: Mpox Response Highlights Need for HHS to Address Recurring Challenges*. [GAO-24-106276](#). Washington, D.C.: April 18, 2024.



MISSION AREA Health

Source: ronstik/stock.adobe.com. |
GAO-25-107604

11. Maternal Health Programs

The Health Resources and Services Administration should coordinate the performance measures across its three maternal health programs to better manage fragmentation and understand the programs' impact on reducing maternal and infant death rates.

Implementing Entity

Health Resources and Services
Administration

Related GAO Product

[GAO-24-106605](#)

Recommendations

One recommendation for HRSA

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Why this matters. The U.S. has the highest rates of maternal and infant death of developed, high-income countries. These adverse health outcomes are disproportionately higher among certain demographic groups, such as people who identify as Black or African American and American Indian or Alaska Native.

The Health Resources and Services Administration (HRSA), within the Department of Health and Human Services (HHS), administers three programs that provide services to program participants with the goal of addressing these adverse health outcomes: (1) Healthy Start; (2) Maternal, Infant, and Early Childhood Home Visiting; and (3) Title V Maternal and Child Health Services Block Grant. The CARES Act reauthorized Healthy Start in March 2020, and section 3225 of that act directs HHS to coordinate Healthy Start with other programs that aim to reduce infant mortality and improve infant and perinatal health outcomes (Pub. L. No. 116-136, § 3225, 134 Stat. 281, 381 (2022)). The combined funding for these three programs in fiscal year 2023 was more than \$1.2 billion.

What GAO found. In March 2024, [GAO reported](#) that HRSA lacked a documented process to coordinate the selection of the performance measures used across these three programs. GAO observed a number of differences in the performance measures each of the three programs used to assess progress toward their shared goals of improving maternal and infant health. Specifically, the measures differed in aspects such as the time frame of a measured activity, the population included in the measure, or the specificity of the topic. For example, all three programs had similar but distinct measures related to smoking or tobacco usage. The Healthy Start program's measure asked whether participants used any type of tobacco products in last 3 months of pregnancy, while the home visiting program's measure asked about the use of tobacco products when enrolling the program and the block grant's measure asked about smoking any time during pregnancy.

Additionally, Healthy Start and the home visiting program both had measures on the percentage of participants that had postpartum medical visits, but the measures had different acceptable time frames for the visits. Specifically, Healthy Start measured postpartum visits 4 to 6 weeks after delivery, while the home visiting program measured visits that occurred within 8 weeks of delivery.

HRSA officials said the agency tries to align performance measures across its programs, but measures cannot always be aligned for several reasons, including differences in program design and population served. However, they were unable to provide specific examples of such coordination. The CARES Act directs HHS to coordinate Healthy Start with other programs supported by HHS that aim to reduce infant mortality and improve perinatal and infant health outcomes.

Further, GAO's prior work on leading practices for evidence-based policymaking highlights the importance of coordinating evidence-building activities, such as the selection of performance measures, to better manage

fragmentation of federal efforts. Further, GAO's prior work indicates that documenting a collaborative process can strengthen the commitment of coordinating parties, among other potential benefits.

Recommendation. In March 2024, GAO recommended that HRSA implement a documented process for program officials to coordinate the selection of performance measures across its related programs—Healthy Start; Maternal, Infant, and Early Childhood Home Visiting; and Title V Maternal and Child Health Services Block Grant.

HHS agreed with the recommendation. As of January 2025, HHS was implementing steps for officials from all three programs to review and identify opportunities to align current performance measures. While this is a start, HRSA still needs to establish a process to coordinate the programs on a recurring basis, given that these performance measures may change in the future.

Potential benefits. Coordination between the three related programs would help the agency identify and select the most appropriate evidence-based performance measure for a particular topic and ensure that any differences between the programs' measures were made purposefully. This could help HRSA gather the strongest evidence across the programs to better manage fragmentation and understand their impact on reducing rates of maternal and infant death.

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

GAO product. *Maternal and Infant Health: HHS Should Strengthen Processes for Measuring Program Performance.* [GAO-24-106605](#). Washington, D.C.: March 27, 2024.



MISSION AREA Health

Source: ronstik/stock.adobe.com. |
GAO-25-107604

12. Mental Health Programs for Transitioning Service Members

The Department of Veterans Affairs-Department of Defense Joint Executive Committee should assess the effectiveness of the departments' programs and processes overall to better manage overlapping efforts to facilitate access to mental health services across the transition continuum.

Implementing Entity

VA-DOD Joint Executive Committee

Related GAO Product

[GAO-24-106189](#)

Recommendations

One recommendation for the VA-DOD Joint Executive Committee

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Why this matters. Thousands of service members transition from military service to civilian life each year. Some transitioning service members may face challenges, such as the loss of a sense of purpose, post-traumatic stress disorder, or other mental health symptoms. The Department of Veterans Affairs (VA)-Defense (DOD) Joint Executive Committee oversees military transition activities, including departmental efforts to facilitate access to mental health services for service members transitioning to civilian life.

What GAO found. In July 2024, [GAO found](#) that the VA-DOD Joint Executive Committee had identified an inventory of VA and DOD programs and processes intended to facilitate access to mental health services for service members transitioning to civilian life in 2022. However, the committee had not assessed the effectiveness of those efforts overall in facilitating access to mental health services during the transition period. Committee officials told GAO they did not plan to assess the effectiveness of the programs and processes they identified because they did not have authority over the individual VA and DOD programs and lacked expertise to evaluate them.

However, the committee's statutory authority and responsibilities include identifying changes in policies, procedures, and practices that promote mutually beneficial coordination or sharing of resources between the two departments (see 38 U.S.C. § 320(d)(2)). For example, GAO found that two programs—one VA and one DOD—overlapped in the population they assist and the timing of their outreach, which may have resulted in many veterans receiving multiple outreach calls from both programs during the same post-separation period (starting two to three months after leaving the military). The committee previously found that service members and veterans may be unaware of the various programs that may facilitate access to mental health services and could be confused by outreach efforts from different programs.

Recommendations. In July 2024, GAO recommended that the VA-DOD Joint Executive Committee assess the effectiveness of VA and DOD programs and processes overall in facilitating access to mental health services across the transition continuum, and that the committee recommend any needed changes to VA and DOD, including addressing identified gaps or unnecessary duplication or overlap.

VA concurred with GAO's recommendation and stated the VA-DOD Joint Executive Committee would take steps to implement it. In its response, VA stated that the VA-DOD Joint Executive Committee will ensure that appropriate executive subcommittees are coordinated and that plans of action, milestones, and metrics are established to identify gaps or redundancies in services. In November 2024, DOD concurred with the recommendation and cited similar action steps. VA and DOD estimated these planned actions will be completed by December 2025.

Potential benefits. Assessing the effectiveness of—and implementing any needed changes to—VA and DOD programs and processes overall in facilitating access to mental health services could help address duplicative or overlapping efforts between the departments to better ensure that transitioning service members and veterans have access to the mental health support they may need.

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

GAO Product: *DOD and VA Health Care: Actions Needed to Better Facilitate Access to Mental Health Services During Military to Civilian Transitions.* [GAO-24-106189](#). Washington, D.C.: July 15, 2024.



MISSION AREA Health

Source: ronstik/stock.adobe.com. |
GAO-25-107604

13. Strategic National Stockpile

Federal agencies responsible for the Strategic National Stockpile should clearly document their roles and responsibilities to better manage fragmentation and help jurisdictions requesting and receiving critical medical supplies during public health emergencies.

Implementing Entity

Administration for Strategic
Preparedness and Response

Related GAO Product

[GAO-24-106260](#)

Recommendations

One recommendation for ASPR

Contact Information

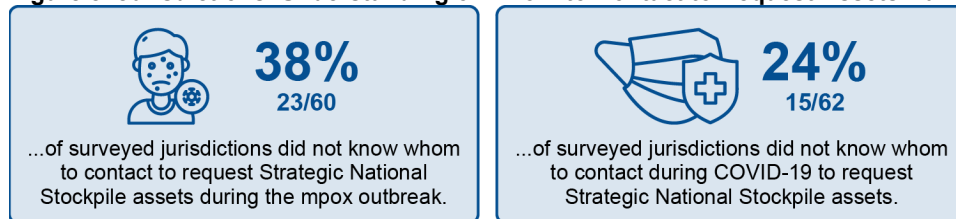
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Why this matters. Recent public health emergencies—including the COVID-19 pandemic that started in 2020 and the mpox outbreak in 2022—have highlighted the importance of a coordinated national response to such emergencies across all levels of government. This coordination is especially critical when it comes to managing and distributing life-saving medicines and supplies. One key component of the nation’s medical response is the Department of Health and Human Services’ (HHS) Strategic National Stockpile, a multibillion-dollar inventory of drugs, vaccines, supplies, and other medical countermeasures.

In 2018, the transfer of the national stockpile from the Centers for Disease Control and Prevention (CDC) to the Administration for Strategic Preparedness and Response (ASPR) spread the expertise and responsibilities across these two agencies. GAO added HHS’s leadership and coordination of public health emergencies to its High-Risk List in 2022, in part due to coordination issues managing the national stockpile.

What GAO found. In May 2024, [GAO found](#) that there was a lack of clearly defined roles between the two HHS components with key responsibilities for the national stockpile: (1) ASPR, which currently oversees the national stockpile, and (2) CDC, which provides clinical guidance to ensure the safe use of national stockpile assets. This lack of clearly defined roles resulted in confusion for jurisdictions that needed national stockpile assets—such as not knowing whom to contact to request assets—during recent public health emergencies, according to a GAO survey. GAO surveyed all 62 jurisdictions (50 states, four localities, and eight U.S. territories and freely associated states) that received national stockpile assets during the COVID-19 pandemic and mpox public health emergency.

Figure 8: Jurisdictions’ Understanding of Whom to Contact to Request Assets During Recent Emergencies



Source: GAO analysis of survey results. Line-Art/Keenan/stock.adobe.com icons. | GAO-25-107604

ASPR and CDC have worked to improve coordination through formal and informal processes. For example, in April 2022, ASPR and CDC officials finalized a memorandum of understanding on procedures for sharing non-public emergency management information between the two agencies.

Timely sharing of information is critical to protecting public health, because one agency may, at times, have internal information that may help the other agency carry out its public health responsibilities, according to

HHS. For example, these two agencies may need to share non-public information about the location of stockpiles and what supplies they contain to appropriately distribute the supplies to jurisdictions.

Additionally, CDC officials stated that ASPR and CDC regional teams coordinate informally regarding communication to jurisdictional officials about public health emergency responses. However, no formal document exists between ASPR and CDC that clearly outlines their shared roles and responsibilities related to the national stockpile, according to ASPR officials.

Recommendations. In May 2024, GAO recommended that ASPR work with CDC to clearly define the two agencies' roles and responsibilities related to the national stockpile in a formal document and share that document with jurisdictions. ASPR agreed with the recommendation. As of November 2024, ASPR and CDC continued to address GAO's recommendation. ASPR expected to complete all actions to address the recommendation in summer 2025.

Potential benefits. By clearly documenting ASPR's and CDC's roles and responsibilities related to the national stockpile—and sharing the resulting document with jurisdictions—ASPR will better manage fragmentation and help jurisdictions navigate the national stockpile to respond quickly to public health crises.

Agency comments. GAO provided a draft of this report section to HHS for review and comment. HHS stated that it did not have comments on this report section.

GAO product. *Public Health Preparedness: HHS Should Address Strategic National Stockpile Coordination Challenges.* [GAO-24-106260](#). Washington, D.C.: May 2, 2024.



MISSION AREA
**Homeland security, law
enforcement or both**

Source: PhotoDisc. | GAO-25-107604

14. Counternarcotics Investigations

The Drug Enforcement Administration and Immigration and Customs Enforcement could better manage fragmentation in their counternarcotics investigations by enhancing their efforts to implement a joint training module.

Implementing Entity

Drug Enforcement Administration and
Immigration and Customs Enforcement

Related GAO Product

[GAO-25-107839](#)

Recommendations

One recommendation each for DEA
and ICE

Contact Information

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Why this matters. The federal government has identified the use of illegal drugs and misuse of prescription drugs, particularly opioids, as a persistent and long-standing risk to public health in the U.S. The Department of Justice (DOJ) and an executive order created the Drug Enforcement Administration (DEA) in 1973 to lead U.S. efforts against illicit drug trafficking, domestically and internationally. DEA works with U.S. Immigration and Customs Enforcement (ICE) within the Department of Homeland Security (DHS) to investigate illicit drug activity with a connection to U.S. borders and ports of entry.

Homeland Security Investigations (HSI), a directorate within ICE, conducts federal criminal investigations into the illegal movement of people, goods, money, contraband, weapons, and sensitive technology into, out of, and through the U.S., including narcotics. Specifically, as it relates to counternarcotics investigations, HSI's mission includes tracking, intercepting, investigating, and stopping illicit narcotics from flowing into the U.S. through targeting criminal networks; strengthening global partnerships; and enhancing domestic collaboration.

Under Title 21 of the U.S. Code, DEA may cross-designate agents from other agencies to assist with enforcing the Controlled Substances Act. A 1994 Memorandum of Understanding between DEA and Customs (ICE's predecessor agency) established the procedure for cross-designating Customs' agents with the authority to investigate the smuggling of controlled substances across U.S. international borders, or through ports of entry. According to DEA, the authority to perform domestic or non-smuggling counternarcotics investigations without DEA's participation was not included. DEA cross-designated an average of over 4,000 HSI agents per year to participate in certain counternarcotics investigations from fiscal years 2019 through 2023.

To facilitate their collaboration, DEA and ICE have several agreements, including (1) a June 2009 interagency cooperation agreement between DEA and ICE, and (2) a January 2021 joint letter. The January 2021 letter requires DEA and HSI to create two training modules, including a joint training on the June 2009 agreement. The goal of the joint training is to present the information to DEA and HSI special agents with one voice to help ensure consistency in implementing it.

What GAO found. In March 2025, [GAO found](#) DEA and HSI had taken steps toward implementing the training requirements of their January 2021 letter but had not completed this effort. While the agencies drafted training materials, disagreements between them over the content of these trainings prevented HSI from approving the materials and both agencies from jointly implementing them. As a result, DEA and HSI counternarcotics agents have faced challenges working together in the field on counternarcotics investigations.

For example, according to DEA officials, their agents told them that HSI agents in the field do not follow deconfliction procedures when working together on counternarcotics investigations and have a different understanding of the cooperation agreement, which has led to confusion, intelligence gaps, and the duplication

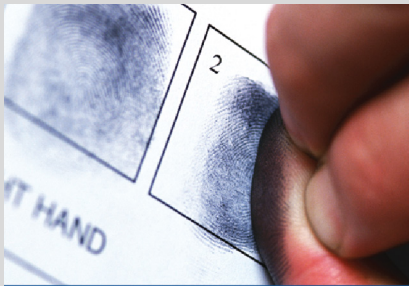
of efforts. Deconfliction is the process of determining whether multiple law enforcement agencies are simultaneously conducting investigations or law enforcement actions related to the same or similar targets and initiating coordination between the agencies. Law enforcement actions may include raids, undercover operations, surveillance, or executing search warrants.

Recommendations. In March 2025, GAO made recommendations to the DEA Administrator and Director of ICE, including that DEA and ICE work together to develop and implement the two training modules in accordance with their January 2021 letter, using agreed-upon dispute resolution mechanisms as appropriate. DOJ agreed with the recommendation, stating that it is committed to collaborating with HSI to implement the training requirements in the January 2021 agreement. DHS agreed with the recommendation and described HSI's planned actions to address it no later than January 2026.

Potential benefits. Without developing and implementing the training modules, DEA and HSI cannot ensure that agents collaborate effectively with each other on counternarcotics investigations and may be cross-designating HSI agents with authority under Title 21 of the U.S. Code without fully adhering to their agreements. By working together, the two agencies can better manage fragmentation by ensuring their agents are properly trained and more effectively collaborate on counternarcotics investigations.

Agency comments. GAO provided a draft of this report section to DOJ and DHS for review and comment. DOJ and DHS provided technical comments, which GAO incorporated as appropriate.

GAO product. *Combatting Illicit Drugs: Improvements Needed for Coordinating Federal Investigations.* [GAO-25-107839](#). Washington, D.C.: March 5, 2025.



MISSION AREA
**Homeland security, law
enforcement or both**

Source: PhotoDisc. | GAO-25-107604

15. DHS Federal Research Centers

The Department of Homeland Security should ensure proposed research and development projects are reviewed and the results documented for potential unnecessary overlap, and update and disseminate to relevant entities its list of research and development activities at least quarterly.

Implementing Entity

Department of Homeland Security

Related GAO Product

[GAO-25-106394](#)

Recommendations

Three recommendations for DHS

Contact Information

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Why this matters. The Department of Homeland Security (DHS) uses Federally Funded Research and Development Centers (DHS Centers) to meet special, long-term research and development needs that DHS and other contractors cannot meet as effectively. From the establishment of the first Center in 2004 through fiscal year 2023, DHS obligated over \$3 billion on DHS Centers' contracts. DHS's Science and Technology Directorate (S&T)—responsible for coordinating and overseeing DHS's research and development activities—oversees DHS's three Centers and, along with certain DHS components, funds the department's research and development activities.

In 2012, GAO [reported](#) that, because certain DHS components can use their own research and development funds in addition to S&T's funds to conduct research and development projects, research and development activities at DHS are inherently fragmented. According to S&T officials, about 80 percent of all DHS research and development activities are funded with S&T research and development appropriations. The remaining approximately 20 percent are activities that DHS components fund with their own research and development budget authority and develop with their own project development processes.

What GAO found. As part of its efforts to coordinate research and development activities that it directly funds, oversees, or otherwise supports, S&T has a coordination process to review proposed research and development projects—including Center projects—for potential unnecessary overlap with other DHS projects. However, in October 2024, during its review of S&T's oversight for two of the three Centers, GAO [found](#) that S&T's reviews of proposed research and development projects may not always include activities funded by DHS components with their own research and development appropriations. S&T officials told GAO that the five DHS components with their own such appropriations are not required to share information on their component-funded activities as part of the coordination process.

Each year, S&T publishes a list of all research and development projects that DHS has funded during the year with its research and development appropriations. According to S&T officials, if they are not made aware of DHS component-funded research and development projects through S&T's coordination process, it is possible to identify them through the annual list. However, GAO found that S&T does not update its list of DHS research and development projects at least quarterly, as required (6 U.S.C. § 195e).

Recommendations. In October 2024, GAO made three recommendations to DHS regarding potential unnecessary project overlap. First, S&T should amend its policies and procedures to require that S&T review proposed Center projects for unnecessary overlap with research and development activities funded and developed by DHS components that have their own research and development appropriations. Second, S&T should require that these reviews be documented. Third, S&T should update the annual list of research and

development projects at least quarterly, as statutorily required, and disseminate the updated list to relevant DHS entities.

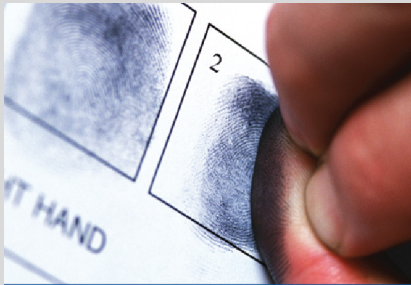
DHS concurred with the recommendations. It noted that S&T plans to study the actions needed to implement the first recommendation and use the resulting information to develop a capability roadmap and associated costs. DHS also noted that S&T plans to identify the appropriate avenue to document overlap review results. Finally, for the annual list, it noted that S&T would coordinate to collect and share research and development activities, including projects, with relevant entities on a quarterly basis, and that S&T would facilitate centralized internal access to the research and development activities inventory. As of February 2025, DHS officials stated that the department is on track to fully address these recommendations no later than September 30, 2027. GAO appreciates DHS's efforts to address these recommendations but hopes that these actions can be expedited.

Potential benefits. By implementing these recommendations, S&T could better avoid the potential for expending DHS resources for similar research and development projects. Furthermore, documenting the results of the research and development coordination efforts between the proposed Center projects and the research and development activities funded by the five DHS components could help ensure that the overlap reviews occur and would inform all relevant parties that the overlap reviews have been conducted. Finally, updating the annual list of research and development projects at least quarterly, as statutorily required, and disseminating the updated list would provide DHS with a more updated and useful resource to review proposed Center projects for potentially unnecessary overlap.

While GAO cannot precisely estimate the amount of savings that could be achieved by implementing these recommendations to avoid potential unnecessary overlap of Center projects, if even one project was identified, DHS could potentially save tens of thousands of dollars.

Agency comments. GAO provided a draft of this report section to DHS for review and comment. DHS provided technical comments, which GAO incorporated as appropriate.

GAO product. *Federal Research Centers: DHS Actions Could Reduce the Potential for Unnecessary Overlap among Its R&D Projects*, [GAO-25-106394](#). Washington, D.C.: Oct. 30, 2024.



MISSION AREA
Homeland security, law enforcement or both

Source: PhotoDisc. | GAO-25-107604

16. DOD Counternarcotics Activities

The Department of Defense should better manage fragmentation among the relevant commands by clarifying their roles and responsibilities for detecting and monitoring the transport of illicit drugs.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-24-106281](#)

Recommendations

One recommendation for DOD

Contact Information


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Why this matters. The U.S. government has identified illicit drugs, as well as the criminal organizations that produce and traffic them, as significant threats to both the U.S. and partner nations. The Department of Defense (DOD) is the lead department responsible for detecting and monitoring the aerial and maritime transport of illicit drugs to the U.S. In fiscal year 2022, DOD allocated about \$580 million to support detection and monitoring activities, intelligence activities, and activities in partner nations.

Generally, DOD implements its activities through combatant commands, military departments, and defense intelligence agencies. DOD's Unified Command Plan assigns separate areas of responsibility to six geographic combatant commands. These commands plan and execute activities, such as small-scale infrastructure projects, within their respective areas of responsibility on behalf of DOD. In 2003, DOD published a memorandum that expanded U.S. Southern Command's joint operation area to ensure continuity. As shown in figure 9, the expanded area overlaps with two other combatant commands' areas, resulting in fragmented roles and areas of responsibility.

Figure 9: Map Showing Overlapping Joint Operation Area



 Joint Operation Area

Source: GAO analysis of Department of Defense (DOD) information; Map Resources (map). | GAO-25-107604

What GAO found. In April 2024, [GAO reported](#) that officials of the three geographic combatant commands in the joint operation area had expressed varying understandings of their roles in the area, including confusion over the management of air and naval operations.

DOD's 2003 memorandum required the commanders of U.S. Southern Command, U.S. Northern Command, and U.S. Indo-Pacific Command to "complete Command Arrangement Agreements to define areas of responsibility and associated procedures." When GAO asked these combatant commands for these agreements, they provided two documents.

- U.S. Indo-Pacific Command provided a 2008 agreement between itself and U.S. Northern Command. The agreement states that it should be reviewed for currency and applicability every 2 years. However, GAO found that the agreement had not been updated to address detection and monitoring of precursor chemicals used to develop fentanyl—currently a significant issue in both combatant commands' areas of responsibility—or to clarify the commands' responsibilities and procedures with respect to these chemicals.
- DOD provided a 2023 agreement between U.S. Southern Command, U.S. Northern Command, and the Coast Guard. However, U.S. Indo-Pacific Command was not a party to this agreement.

Recommendations. In April 2024, GAO recommended that U.S. Southern Command, U.S. Northern Command, and U.S. Indo-Pacific Command develop up-to-date agreements that clarify and define their respective roles and responsibilities in the overlapping operation area.

DOD partially agreed with the recommendation and provided GAO with the 2023 agreement between U.S. Southern Command, U.S. Northern Command, and the Coast Guard. GAO maintains that the agreement does not fully satisfy the intent of GAO's recommendation nor DOD's requirement, since it does not include U.S. Indo-Pacific Command. As of October 2024, DOD had not provided an agreement between the three combatant commands that clarifies and defines their respective roles and responsibilities.

As of February 2025, DOD officials said that they are currently updating a charter for a center that helps coordinate counterdrug activities, which includes representatives from all three combatant commands. Once they complete the charter, officials said that they will develop an agreement with all three combatant commands and their task forces to clearly define their participation in the center and how they plan to coordinate their activities.

Potential benefits. Updated agreements could address confusion about the combatant commands' roles and help DOD coordinate the joint operation area to better disrupt the transport of illicit drugs into the United States.

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

GAO product. *Counternarcotics: DOD Should Improve Coordination and Assessment of Its Activities.* [GAO-24-106281](#). Washington, D.C.: April 16, 2024.



Source: PhotoDisc. | GAO-25-107604

17. Security of Radioactive Materials

Congress should consider directing the Nuclear Regulatory Commission to update its security measures, tracking systems, and license verifications of category 3 radioactive materials to help better manage federal agencies' fragmented radiological security efforts.

Implementing Entity

Congress

Related GAO Product

[GAO-24-107014](#)

Recommendations

Two matters for congressional consideration

Contact Information

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Why this matters. Terrorists' ability to obtain radioactive materials for use in a radiological dispersal device—also known as a dirty bomb—has been of particular concern for federal agencies since the attacks of September 11, 2001. Radioactive materials are commonly used throughout the U.S. for medical and industrial purposes such as treating cancer, sterilizing medical instruments, and detecting flaws in metal welds.

In the hands of terrorists, even a small amount of these materials could be used to construct a dirty bomb. According to studies GAO reviewed and radioactive security experts GAO interviewed for a [2019 report](#), a dirty bomb detonation or other dispersal of radioactive material would likely result in tens of billions of dollars in socioeconomic damage from public panic, decontamination costs, and exclusion of the public and businesses from the area for extended periods, all beyond the harm caused by any explosives. Radioactive materials are characterized into several categories based on radioactive risk.

Categories 1 and 2 are subject to the most rigorous security requirements. Category 3 materials are less radioactive and are subject to less rigorous requirements. However, studies and experts GAO cited in prior reporting have generally agreed that a release of category 3 materials from a dirty bomb could have comparable socioeconomic consequences to a dirty bomb using category 1 or 2 materials. Additionally, as GAO has previously reported, a bad actor could exploit the Nuclear Regulatory Commission's (NRC) less rigorous licensing requirements for category 3 radioactive materials to obtain these materials more easily and combine them into a category 2 quantity.

What GAO found. In September 2024, [GAO found](#) that agencies engaged in radiological security missions have a fragmented approach to assessing radiological risk, affecting their security activities.

Specifically, the National Nuclear Security Administration (NNSA) and the Department of Homeland Security's Countering Weapons of Mass Destruction Office (CWMD) pursue security activities based on a view of risk that includes primary consideration of socioeconomic consequences, whereas NRC does not. For example, NNSA's Off-Site Source Recovery Program recovers and disposes of users' unwanted radioactive materials, which include category 3 materials. CWMD helps local law enforcement build the capacity to detect radiological materials that could be used in a dirty bomb. NNSA and CWMD have spent over \$1 billion on such programs over about 10 years and have implemented nearly all GAO recommendations on radioactive material security.

In contrast to NNSA and CWMD's approach, NRC does not incorporate socioeconomic consequences into its criteria for setting security requirements for radioactive materials, as [GAO recommended](#) in April 2019. NRC also has not taken steps GAO recommended in [July 2016](#) and [July 2022](#) to strengthen the security of category 3 materials. Specifically, NRC does not centrally track category 3 materials and licenses the way it tracks

category 1 and 2 materials and licenses. Also, the agency does not require all vendors that sell category 3 materials to verify the legitimacy of would-be purchasers' category 3 licenses with the regulator.

NRC estimated that implementing some of these recommendations would cost about \$27 million over 10 years. However, the agency stated that the likelihood of a dirty bomb is low, and its regulations are sufficient to provide for the safe and secure use of radioactive materials. GAO continues to maintain that security needs to be improved. As part of GAO's audit work, GAO investigators established fake businesses and licenses and used them on three separate occasions to expose vulnerabilities in NRC's regulations and demonstrate how a bad actor could fraudulently purchase enough category 3 radioactive materials to combine them into a category 2 quantity.

Recommendations. Given NRC's inaction on GAO's recommendations, in September 2024, GAO recommended that Congress consider directing NRC to incorporate socioeconomic consequences into its decision-making for setting security measures for radioactive materials, and direct NRC to update its regulations accordingly. GAO also recommended that Congress consider directing NRC to immediately require that all category 3 materials and licenses be added to NRC's central tracking systems and that all vendors verify the legitimacy of would-be purchasers' category 3 licenses with the regulator.

As of September 2024, NRC neither agreed nor disagreed with these recommendations, and generally stated that its current regulatory requirements provide for the safe and secure use of radioactive materials, regardless of their category. However, GAO maintains that actions are needed. As of February 2025, Congress has not taken action to direct NRC to implement GAO's recommendations.

Potential benefits. Updating NRC's decision-making and regulations to better align with other federal agencies' views of radiological risk could help better manage fragmentation among federal efforts to assure the safety and security of certain radioactive materials and potentially avoid significant socioeconomic consequences from a dirty bomb.

Agency comments and GAO's evaluation. GAO provided a draft of this report section to NRC. NRC stated that it did not have comments on this report section.

GAO Product. *Preventing a Dirty Bomb: Nuclear Regulatory Commission Has Not Taken Steps to Address Certain Radiological Security Risks.* [GAO-24-107014](#). Washington, D.C.: September 30, 2024.



Source: PhotoDisc. | GAO-25-107604

18. Federal IT Portfolio Management

The Office of Management and Budget and 24 federal agencies should fully implement statutory requirements for annual IT portfolio reviews and high-risk IT investment reviews, which could result in **one hundred million dollars or more** in cost savings by reducing duplicative IT investments and halting or terminating investments, when appropriate.

Implementing Entity

Office of Management and Budget and 24 Chief Financial Officers Act agencies

Related GAO Product

[GAO-25-107041](#)

Recommendations

Four recommendations for OMB and 30 recommendations for the 24 CFO Act agencies

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Why this matters. The executive branch has undertaken numerous initiatives to better manage the more than \$100 billion it invests annually in IT. However, federal IT investments too frequently fail to deliver capabilities in a timely manner. They also may incur cost overruns or schedule slippages while contributing little to mission-related outcomes. These investments often lack disciplined and effective management in areas such as project planning, requirements definition, and program oversight and governance. In 2015, GAO added the government's management of IT acquisitions and operations to its High-Risk List.

The federal government has undertaken multiple initiatives over the years to address persistent issues with IT acquisitions and operations. In January 2010, the Office of Management and Budget (OMB) began conducting reviews called TechStats to turn around, halt, or terminate IT projects that were failing or not producing results. In March 2012, OMB launched the PortfolioStat initiative to address duplicative and low-priority IT investments and improve efficiency across the federal government.

In December 2014, Congress enacted the Federal Information Technology Acquisition Reform Act. This act, among other provisions, requires covered executive branch agencies to ensure Chief Information Officers (CIOs) have a significant role in managing, governing, and overseeing their IT portfolios. The act also established various requirements for agencies and OMB to improve IT portfolio management, including performing annual IT portfolio reviews and high-risk IT investment reviews (at the time known as PortfolioStats and TechStats, respectively) (40 U.S.C. §§ 11302, 11319).

What GAO found. In November 2024, [GAO reported](#) that neither OMB nor any of the 24 covered agencies fully addressed the act's requirements for annual IT portfolio reviews and high-risk IT investment reviews. Specifically, GAO found that OMB was partially following four of the five requirements on IT portfolio reviews, and not following the three requirements on high-risk IT investments.

In addition, none of the 24 agencies fully met the statutory requirements for annual IT portfolio reviews. For example, 13 agencies could not provide evidence that these reviews were conducted by the CIO, as required by the act. In addition, some agencies were unable to demonstrate that their reviews occurred on an annual basis or that they covered the agency's entire IT portfolio. Moreover, since OMB is not holding these annual reviews, agencies were not able to demonstrate that their reviews were held in conjunction with the Federal CIO.

Lastly, eight agencies with major IT investments rated as high risk for four consecutive quarters did not follow the requirements for performing high-risk IT investment reviews. These requirements include conducting the review in collaboration with the agency CIO and the investment's program manager, consulting with the

Federal CIO, and documenting key elements such as the root cause, action items with due dates, and the outcome. Three of the eight agencies (the Departments of Homeland Security, the Interior, and State) performed the reviews but did not address the specific statutory requirements. The remaining five agencies (the Departments of Housing and Urban Development and Labor, Small Business Administration, Office of Personnel Management, and U.S. Agency for International Development) did not perform the reviews.

Recommendations. In November 2024, GAO made four recommendations to OMB and 30 recommendations to the 24 covered agencies to improve their IT portfolio management and address the Federal Information Technology Acquisition Reform Act requirements for conducting annual IT portfolio and high-risk IT investment reviews.

OMB did not agree or disagree with its recommendations but stated that it disagreed with parts of the report. OMB acknowledged the merit of some of the recommendations and agreed that improvements are needed in the management of federal IT investments. For example, OMB officials acknowledged that it no longer performs the reviews of each agency's IT portfolio that the act required. They attributed this change to OMB's resource limitations and conflicting priorities. OMB officials also stated that they believe that a number of the report's assertions are based on incorrect interpretations and applications of the act, resulting in incorrect conclusions regarding the obligations of OMB and other agencies. GAO stands by its findings and conclusions, which are based on analysis of the Federal Information Technology Acquisition Reform Act's requirements for improving IT portfolio management across federal agencies, while also considering the evolving technology landscape and OMB's resource constraints. Interpreting the act in a manner that diminishes these requirements would undermine the law's intended oversight functions. GAO maintains that the recommendations are warranted, as OMB did not fully meet the statutory requirements.

Of the 24 covered agencies, seven agreed with their recommendations, two neither agreed nor disagreed, 12 deferred to OMB's response, and three stated that they had no comments. As of February 2025, the Department of Homeland Security stated that it remained on track to address its recommendations by September 2025. In addition, the Departments of the Interior and Transportation stated that they took steps to improve their IT portfolio management processes. GAO will be following up with those two agencies to determine whether their actions are sufficient to address the recommendations. Lastly, the Department of Energy stated that it planned to address the recommendations by December 2025.

Potential benefits. Addressing these recommendations should allow agencies to better manage their IT portfolios and address troubled investments, which could lead to avoiding duplication and waste. While GAO cannot provide a precise estimate of financial benefits, if implementing these recommendations could save agencies even 10 percent of duplicative IT investments and halt or terminate investments when appropriate, these agencies could save one hundred million dollars or more.

Agency comments and GAO's evaluation. GAO provided a draft of this report section to OMB and the 24 covered agencies for review and comment. The Departments of Defense, Energy, Homeland Security, the Interior, and Transportation provided technical comments, which GAO incorporated as appropriate. The Department of Education, U.S. Agency for International Development, and Office of Management and Budget did not provide comments on this report section. The remaining 17 agencies stated that they did not have comments on this report section.

GAO product. *IT Portfolio Management: OMB and Agencies Are Not Fully Addressing Selected Statutory Requirements.* [GAO-25-107041](#). Washington, D.C.: November 14, 2024.



19. HHS Pandemic Public Health Systems

By identifying and reducing duplicative pandemic public health IT systems, the Department of Health and Human Services could achieve cost savings.

Implementing Entity

Department of Health and Human Services

Related GAO Product

[GAO-24-106638](#)

Recommendations

One recommendation for HHS

Contact Information

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Why this matters. Public health emergencies—such as the COVID-19 pandemic—can weaken our economy, threaten national security, cause hundreds of thousands of casualties, and damage public morale and confidence. Public health officials rely on information from a number of key sources to provide the situational awareness they need to prepare for and respond to a variety of public health emergencies, such as pandemics. This critical information is housed in a variety of IT systems, many of which are owned and operated by the Department of Health and Human Services (HHS).

What GAO found. In September 2024, [GAO found](#) that HHS had not conducted a required review to identify potential duplication, along with other requirements, for the systems that support pandemic preparedness and response. Instead, GAO found that HHS officials relied on its component agencies to perform this review of their own IT systems.

However, the six components that own and operate pandemic systems could not provide evidence that they had conducted such a review. Federal law requires covered agency Chief Information Officers (including HHS) to annually review the agency’s information technology portfolio. This includes identification of potential duplication opportunities to consolidate the management of IT services, and potential cost savings from the consolidation (40 U.S.C. § 11319(d)(3)).

GAO found examples of duplication among four systems that collect pandemic public health preparedness and response data. These four systems are: (1) the Case Isolate Surveillance, (2) Data Collation and Integration for Public Health Event Response, (3) HHS Protect, and (4) Outbreak Event Surveillance. HHS acknowledged that these systems performed similar functions and have plans to consolidate, where possible, the functions and information housed in these systems.

HHS officials estimated that the consolidation of two systems would potentially save \$75,000 and \$150,000 per year respectively in operations and management costs. Further duplication among HHS’s 99 pandemic-related IT systems may exist.

Recommendations. In September 2024, GAO recommended that the Secretary of HHS ensure that the Chief Information Officer conduct reviews of systems that support pandemic public health preparedness and response across the department to identify and reduce duplication, overlap, or fragmentation and identify mitigation options, such as consolidation or elimination of systems. GAO further stated that the Chief Information Officer should share the results of the reviews with components when identifying any instances of duplication, overlap, or fragmentation.

In commenting on the recommendation, the department fully concurred with the goal of identifying duplication, overlap, and fragmentation of data systems that support pandemic response. HHS stated that it would analyze

the costs and benefits for the best way to reduce duplication and enhance efficiencies in public health data systems that support its pandemic preparedness and response efforts. According to HHS officials, the agency plans to consolidate multiple duplicative systems that support pandemic preparedness and response by August 2025.

Potential benefits. Once this recommendation is implemented, additional systems may be consolidated or decommissioned or HHS could avoid purchasing or developing new systems that would introduce duplication. While GAO cannot precisely estimate the savings that could occur, given that HHS has identified 99 systems that support pandemic preparedness and response, if even one of these systems could be consolidated or decommissioned the agency could save hundreds of thousands of dollars over the planned lifespan of the system.

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

GAO product. *COVID-19: HHS Needs to Identify Duplicative Pandemic IT Systems and Implement Key Privacy Requirements.* [GAO-24-106638](#). Washington, D.C.: September 18, 2024.



Source: PhotoDisc. | GAO-25-107604

20. Quantum Computing Cybersecurity Strategy

The Office of the National Cyber Director should lead the coordination of a comprehensive national quantum computing cybersecurity strategy to better manage fragmentation and the potential overlap of agency efforts.

Implementing Entity

Office of the National Cyber Director

Related GAO Product

[GAO-25-107703](#)

Recommendations

One recommendation for ONCD

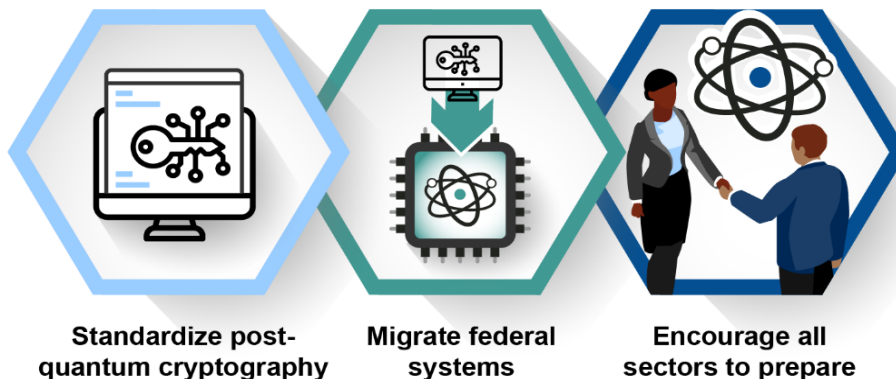
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Why this matters. Federal agencies and the nation's critical infrastructure—such as energy, transportation systems, communications, and financial services—rely on cryptography (e.g., encryption) to protect sensitive data and systems. However, some experts predict that a quantum computer capable of breaking certain cryptography—referred to as a cryptographically relevant quantum computer—may be developed in the next 10 to 20 years, putting agency and critical infrastructure systems at risk. For example, an adversary could use a quantum computer to target critical infrastructure and disrupt the availability of important systems that provide essential services (e.g., electricity, water and wastewater, and health care). Furthermore, adversaries could copy data protected by cryptography today and store it with the intention of accessing it later once a cryptographically relevant quantum computer is developed.

What GAO found. In November 2024, [GAO reported](#) that various documents developed over the past eight years by multiple agencies have contributed to an emerging U.S. national strategy to address the threat of quantum computing to the nation's cryptography. Based on a review of these documents, GAO identified three central goals of the national quantum computing cybersecurity strategy (see figure 10).

Figure 10: The Three Central Goals of the U.S. National Quantum Computing Cybersecurity Strategy



Sources: GAO analysis; narathip/stock.adobe.com (computer/key illustration); GAO (all other icons/illustrations). | GAO-25-107604

The national quantum computing cybersecurity strategy partially addresses the desirable characteristics of national strategies identified in prior GAO work. For example, regarding the characteristic of organizational roles, responsibilities, and coordination, the strategy documents identified which organizations would be implementing the strategy with respect to standardizing post-quantum cryptography and migrating federal systems to that cryptography. However, the documents did not fully address roles or responsibilities for the

final goal of encouraging all sectors—including critical infrastructure—to migrate to post-quantum cryptography.

In addition, GAO found that the desirable characteristics of a national strategy had not been fully addressed in part because no single federal organization is responsible for the coordination and oversight of a comprehensive national strategy for quantum computing cybersecurity. In January 2021, Congress established the Office of the National Cyber Director (ONCD), an office meant to lead U.S. coordination and implementation of cyber policy and strategy (6 U.S.C. § 1500). ONCD officials agreed that the Executive Office of the President and the organizations that comprise it, including ONCD, are well-positioned to lead the coordination of such efforts.

Recommendations. In November 2024, GAO made one recommendation to ONCD to (1) lead the coordination of the national quantum computing cybersecurity strategy, and (2) ensure that the strategy's various documents address all the desirable characteristics of a national strategy. ONCD did not agree or disagree with this recommendation.

Potential benefits. A comprehensive national quantum computing cybersecurity strategy coordinated by ONCD will help manage fragmentation and prevent potential overlap. It will provide federal agencies and critical infrastructure owners and operators with more clarity on their responsibilities and the common outcomes they need to achieve to address the threat cryptographically relevant quantum computers pose to their systems.

Agency comments. GAO provided a draft of this report section to ONCD for review and comment. ONCD stated that it did not have comments on this report section.

GAO product: *Future of Cybersecurity: Leadership Needed to Fully Define Quantum Threat Mitigation Strategy*. [GAO-25-107703](#). Washington, D.C.: November 21, 2024.



MISSION AREA
**Science and the
environment**

Source: Brand X Pictures. | GAO-25-107604

21. Managing Textile Waste

Federal entities should establish an interagency mechanism to coordinate federal efforts on textile circularity, reducing textile waste, and advancing textile recycling in the U.S. to avoid potential overlap, duplication, and fragmentation.

Implementing Entity

Congress; Environmental Protection Agency; Departments of State and Energy; Department of Commerce's National Institute of Standards and Technology; National Science Foundation; and the Executive Office of the President's Office of Science and Technology Policy

Related GAO Product

[GAO-25-107165](#)

Recommendations

One matter for congressional consideration and one recommendation each for EPA, State, Energy, NIST, NSF, and OSTP

Contact Information

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Why this matters. Congressional members and others have expressed concerns about the rise of fast fashion and a corresponding increase in textile waste in the United States. Textile waste includes discarded apparel and non-apparel products such as carpets, footwear, sheets, and towels. First introduced around 2000, the fast fashion business model produces textiles at lower cost and quality, and decreased durability. Under this model, trends change frequently, consumers buy textiles many times per year, and they dispose of textiles after using them for a short period of time. The rise in fast fashion has highlighted concerns about the need for reducing textile waste and advancing textile recycling in the U.S., according to U.S. Environmental Protection Agency (EPA) officials.

What GAO found. In December 2024, [GAO found](#) that efforts to reduce textile waste and advance textile recycling are fragmented across multiple federal entities. GAO found that these entities have largely planned or implemented the efforts individually, and these efforts are less of a priority than other goals or programs.

For example, as part of its broader *National Recycling Strategy*, as of December 2024, EPA had plans to start developing a national textile recycling strategy in the next 2 to 3 years and finalize it within 5 to 10 years. In addition, the U.S. Department of Commerce's National Institute of Standards and Technology (NIST) and the U.S. Department of Energy each conducts and funds research related to reducing textile waste, including new methods related to mechanical recycling of textiles and developing renewable textile replacements, respectively.

Fragmentation may be beneficial as federal entities start to implement their efforts. For example, fragmentation could continue to allow each entity to apply its specific mission, strengths, and skillsets to the issues associated with textile waste and recycling while engaging different stakeholders on these issues and helping identify gaps that may exist across entities' efforts. At that same time, a fragmented approach across federal entities could create negative effects and challenges, including potential overlap and duplication. For example, different entities working on the same issues could lead to potential duplication and an inefficient use of resources.

Currently, there is no national requirement for agencies to address textile waste and advance recycling. Officials from EPA explained that issues related to textile waste and recycling are unique because no single federal entity is tasked with the management of textiles. Officials from most of the federal entities with whom

GAO spoke said that interagency collaboration is needed and would help their efforts on reducing textile waste and advancing textile recycling.

Recommendations. In December 2024, GAO recommended that Congress consider providing direction and expressly delegate authority to a federal entity (or entities) to take coordinated federal action to reduce textile waste and advance textile recycling. GAO also recommended that EPA, State, Energy, NIST, National Science Foundation (NSF), and the Executive Office of the President's Office of Science and Technology Policy (OSTP), in conjunction with the other entities, establish an interagency mechanism to coordinate federal efforts on textile circularity, reducing textile waste, and advancing textile recycling in the U.S.

OSTP provided a consolidated response on behalf of EPA, State, Energy, NIST, NSF, and OSTP. The response agreed with GAO's findings and conclusions but disagreed with the recommendation that GAO directed to EPA, State, Energy, NIST, NSF, and OSTP. In OSTP's response, it noted disagreement with "the recommendations to form an interagency coordinating group" in part, because an informal interagency group meets on related topics. GAO maintains the recommendations are valid. GAO explained that OSTP's characterization does not accurately represent the recommendation directed to these agencies, as they have flexibility to establish an appropriate coordinating mechanism focused expressly on textile waste and recycling, as the informal interagency group focuses on a wide diversity of circularity efforts across different sectors and resources, such as critical minerals and timber products. In a separate response, EPA agreed with GAO's findings, conclusions, and recommendations.

Potential benefits. An interagency coordinated effort could help better manage fragmented federal efforts on textile circularity, reducing textile waste, and advancing textile recycling in the U.S. and help manage potential overlap and duplication. Further, without congressional direction, it is likely that federal entities will continue with fragmented efforts and risk potential overlap and duplication.

Agency comments and GAO's evaluation. GAO provided a draft of this report section to EPA, State, Energy, Commerce, NSF, OSTP, U.S. Department of Defense, and U.S. General Services Administration for review and comment. OSTP provided technical comments, which GAO incorporated as appropriate. The other agencies stated that they did not have comments on this report section.

GAO product. *Textile Waste: Federal Entities Should Collaborate on Reduction and Recycling Efforts.* [GAO-25-107165](#). Washington, D.C.: December 12, 2024.



MISSION AREA
Social services

Source: malyutinaanna/stock.adobe.com. |
GAO-25-107604

22. Charitable Food Assistance

U.S. Department of Agriculture should ensure that two of its agencies responsible for food bank delivery coordinate to better manage fragmentation and help streamline the lengthy process for resolving delivery issues.

Implementing Entity

U.S. Department of Agriculture

Related GAO Product

[GAO-24-106539](#)

Recommendations

One recommendation for USDA

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Why this matters. The U.S. Department of Agriculture (USDA) supplies state agencies, including Tribes and tribal organizations, with domestically sourced agricultural products (known as USDA Foods) for distribution through two programs to food banks, food pantries, and other local agencies that support people struggling to afford groceries.

Two USDA agencies—Food and Nutrition Service (FNS) and Agricultural Marketing Service (AMS)—collaborate to ensure USDA Foods are available in the programs and allocate over a billion pounds of food and millions of dollars in administrative funds annually to states that administer the programs. AMS manages the contracts with the vendors that supply and deliver USDA Foods. According to USDA officials, FNS’s regional offices are primarily responsible for overseeing the state agencies that administer the programs and providing technical assistance, including day-to-day support for food orders and deliveries.

What GAO found. In September 2024, [GAO found](#) that while local agencies generally appreciated the food they received, officials reported challenges addressing deliveries of spoiled or damaged food in a timely manner. Specifically, officials GAO met with from seven FNS regional offices, five state agencies, and officials from a national professional association for USDA food distribution programs, all described a lengthy and inefficient escalation process for reporting and resolving such deliveries.

This escalation process involves several layers between the food bank, the FNS national office, and AMS. According to FNS, if a food bank finds an issue with the food upon arrival, they cannot contact AMS directly but must initiate the process with their state agency. However, according to USDA officials, delivery trucks must wait for a response from AMS before they can unload the truck, and resolution times could range from a few hours to all day. During the delay, the truck is occupying needed space on the food bank loading dock or causing tense interactions with delivery truck drivers.

If a food bank discovers spoiled or damaged food after unloading the truck, the problem may take even longer to resolve because FNS prohibits food banks from disposing of USDA Foods that are the subject of a complaint without permission from FNS. For example, officials from one regional office said it can take 3 months to hear back from FNS and that the damaged food takes up valuable refrigeration or freezer space until the situation is resolved.

FNS and AMS officials said such issues affect a small percentage of food deliveries. However, FNS officials have acknowledged that they have received feedback from state and local officials about lengthy response times. Further, regional FNS officials said much of the day-to-day technical assistance they provide to states is related to food order issues, which competes with other priorities, including program oversight and providing policy clarifications.

USDA goals and priorities, as well as federal internal control standards, emphasize analyzing program processes and making needed improvements. Officials said they have taken some steps to streamline the process, but neither FNS nor AMS have a written plan or time frames for developing a solution to the lengthy escalation process.

Recommendations. In September 2024, GAO made one recommendation to USDA to ensure that FNS, in coordination with AMS, document and implement a plan with measurable goals and timeframes to streamline the process for resolving USDA Foods delivery issues and complaints. USDA agreed with the recommendation. As of March 2025, USDA stated that FNS will work in coordination with AMS to complete a plan outlining an improved and streamlined process for resolving USDA Foods delivery complaints, although officials did not specify a timeframe for these efforts.

Potential benefits. A streamlined process could better manage fragmentation by helping FNS and AMS more effectively resolve issues with food deliveries and help food banks focus on distributing food in their communities.

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

GAO product. *Charitable Food Assistance: USDA Can Enhance Guidance and Improve Program Performance Assessment.* [GAO-24-106539](#). Washington, D.C.: September 23, 2024.



MISSION AREA
Social services

Source: malyutinaanna/stock.adobe.com. |
GAO-25-107604

23. Homelessness Among Older Adults

The Department of Health and Human Services and partner agencies involved in the Housing and Services Resource Center should better manage fragmentation among homelessness assistance programs by strengthening collaboration to help address the housing and health needs of older adults.

Implementing Entity

Department of Health and Human
Services

Related GAO Product

[GAO-24-106300](#)

Recommendations

Two recommendations for HHS

Contact Information

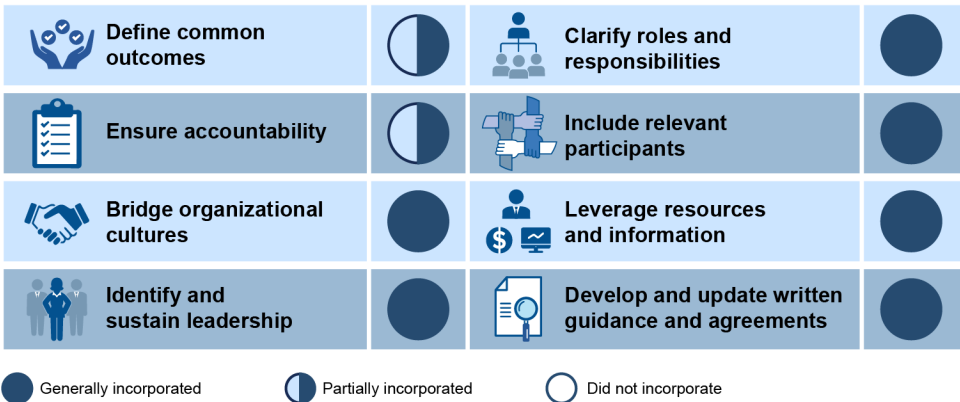
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Why this matters. About 138,000 older adults (aged 55 and older) experienced homelessness on a single night in 2023, according to Department of Housing and Urban Development (HUD) estimates. These older adults are more likely to face certain challenges as they seek to exit homelessness, such as employment and income constraints or a need for accessible housing. Additionally, they often have complex health-related needs for which it can be difficult to obtain home- and community-based services, such as home health care and personal care.

The Department of Health and Human Services (HHS) established the Administration for Community Living in 2012, in part to reduce fragmentation among federal programs that address the service and support needs of the aging and disability populations. The Administration for Community Living leads the interagency Housing and Services Resource Center, which coordinates training, technical assistance, and resource development to support older adults and others experiencing homelessness. Together with HHS, the center's partner agencies include HUD and the Department of Veterans Affairs. These agencies administer several of the largest federal homelessness assistance programs.

What GAO found. In September 2024, [GAO found](#) that the Housing and Services Resource Center had made progress in fostering collaboration and partnerships to address the housing and services needs of older adults experiencing or at risk of homelessness. The center had generally incorporated six of GAO's eight leading practices for effective interagency collaboration.

Figure 11: GAO’s Assessment of Housing and Services Resource Center Efforts Compared with Leading Practices for Interagency Collaboration



Sources: GAO-23-105520 and GAO analysis of information from the Departments of Health and Human Services and Housing and Urban Development; Vector (icons). | GAO-25-107604

However, the center had partially incorporated the two practices related to defining common outcomes and ensuring accountability. Specifically, the center had not yet clearly defined short- and long-term outcomes. The partner agencies had not developed a strategic plan for the center, which could have provided a basis for defining outcomes more clearly. Because the center had not yet clearly defined outcomes, it also had not begun collecting and using related performance information to assess progress toward its desired outcomes.

Recommendations. In September 2024, GAO made two recommendations to HHS. GAO recommended that HHS ensure that the Administration for Community Living, as lead agency for the Housing and Services Resource Center, works with the partner agencies to (1) clearly define short- and long-term outcomes for the center, and (2) collect and use performance information and other relevant evidence to assess progress toward the center’s desired outcomes. HHS agreed with the recommendations and described general actions the Administration for Community Living planned to address them. As of January 2025, HHS did not provide timeframes for completing these actions.

Potential benefits. Clearly defining outcomes for the center and collecting and using related performance information to assess progress could strengthen the center’s efforts, ensure greater accountability, and better manage fragmentation among homelessness assistance programs.

Agency comments. GAO provided a draft of this report section to HHS for review and comment. HHS stated that it did not have comments on this report section.

GAO product. *Homelessness: Actions to Help Better Address Older Adults’ Housing and Health Needs.* [GAO-24-106300](#). Washington, D.C.: September 9, 2024.



MISSION AREA
Social services

Source: malyutinaanna/stock.adobe.com. |
GAO-25-107604

24. Social Services for Older Americans

The Department of Health and Human Services could better manage fragmentation of services for older adults by applying leading practices for interagency collaboration as it coordinates with other agencies.

Implementing Entity

Department of Health and Human Services

Related GAO Product

[GAO-25-107020](#)

Recommendations

One recommendation for HHS

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Why this matters. Many older adults need services and support as they age, such as nutrition assistance, community programs, and help in their homes. Demand for these services will continue to grow rapidly over the next 30 years as the U.S. population continues to age. Federal support for this population includes services funded under the Older Americans Act of 1965, as amended (42 U.S.C. §§ 3001–3058ff). This includes funding to states to support delivering food to older adults’ homes, serving meals at group sites such as senior centers, and providing transportation to medical appointments. Services funded under the Older Americans Act received a total of \$2.372 billion in appropriated funding for fiscal year 2024. The Department of Health and Human Services (HHS) administers most of this funding through its Administration for Community Living.

What GAO found. In January 2025, [GAO found](#) that services funded under the Older Americans Act overlap with 36 other federal programs fragmented across nine departments and agencies, but do not duplicate the social services and assistance they provide to older adults. These programs differ in the population served, goals and services provided, or both. Overlapping programs can complement Older Americans Act-funded services. For example, some agencies provide specialized services relevant to their expertise, such as the Department of Housing and Urban Development connecting older public housing residents with supportive services, and the Internal Revenue Service funding free tax preparation for older adults.

HHS is taking steps to manage fragmentation by coordinating with other federal agencies that serve older adults. Coordination among agencies can enhance complementary efforts and mitigate potential negative effects of fragmentation. In addition to other workgroups and partnerships, the HHS Administration for Community Living acts as the lead agency of the Interagency Coordinating Committee on Healthy Aging and Age-Friendly Communities (Coordinating Committee).

The Coordinating Committee is composed of federal agencies that have taken initial steps to work together to avoid duplicative work and leverage resources. For example, in May 2024 the Coordinating Committee published a strategic framework as a basis to develop a national set of recommendations to advance healthy aging and age-friendly communities for older adults. The Coordinating Committee is in the process of further developing strategic goals, in part, by hosting listening sessions that include older adults.

In its prior work, GAO has identified eight leading practices on enhancing interagency collaboration, which could inform HHS’s work with the Coordinating Committee. These leading practices include defining common outcomes, ensuring accountability, and clarifying roles and responsibilities. An Administration for Community Living official said that the agency is aware of these leading practices and incorporated them in the early stages of the Coordinating Committee’s work. Having a written plan that includes leading practices would be consistent with federal standards for internal control, which call for agencies to document responsibilities in written policies.

Recommendations. In January 2025, GAO recommended that the Secretary of HHS ensure that the Administration for Community Living, in consultation with other member agencies as appropriate, develop a written plan for its work with the Coordinating Committee that incorporates GAO's eight leading practices on enhancing interagency collaboration. HHS agreed with GAO's recommendation. As of March 2025, HHS said the Administration for Community Living is developing the written plan and will provide an update on its progress by June 2025.

Potential benefits. The range of programs supporting older adults introduces complementarity and potential benefits but also a need for effective coordination. Following leading practices could help the Administration for Community Living and its partners better manage fragmented services by enhancing the effectiveness of their collaborative efforts.

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

GAO product. *Older Americans: HHS Should Apply Leading Practices as It Coordinates Overlapping Programs.* [GAO-25-107020](#). Washington, D.C.: January 8, 2025.



MISSION AREA
**Training, employment,
and education**

Source: Maksym Yemelyanov/Suriyo/
stock.adobe.com. | GAO-25-107604

25. Transition Assistance for At-Risk Service Members

Federal agencies should coordinate to better manage the fragmentation among certain transition programs for service members by developing standards for them and assessing their effectiveness.

Implementing Entity

Departments of Defense and Veterans Affairs

Related GAO Product

[GAO-24-106248](#)

Recommendations

Two recommendations to DOD and one recommendation to VA

Contact Information

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Why this matters. Each year, approximately 200,000 service members transition from military service to civilian life. This period can be fraught with challenges, such as entering the civilian workforce and reestablishing connections to the community. Additionally, service members may have injuries or other medical issues to navigate, including mental health issues. Challenges such as these can put service members at risk for unemployment, homelessness, gaps in medical care, or suicide. Recent research noted in a previous [GAO report](#) found that the suicide rate for veterans in the first year of separation was about 2.5 times higher than for the active-duty population.

To help them succeed in their transition, the Department of Defense (DOD) provides certain service members who may be at risk for a difficult transition with a “warm handover” to other agencies, such as the Department of Veterans Affairs (VA) or the Department of Labor (DOL). A warm handover occurs when the military makes a person-to-person connection between a service member and one of these agencies or other organizations for additional assistance. To improve transition support for service members, DOD, VA, and DOL are collaborating on several pilot projects, including VA’s Transitioning Service Member Resource Connection pilot and DOL’s Employment Navigator and Partnership Pilot.

What GAO found. In March 2024, [GAO found](#) that DOD did not have a plan to assess whether service members given a warm handover received services from other agencies or organizations they were referred to or achieved positive post-transition outcomes. According to DOD policy, the Transition Assistance Program is to prepare service members for their transition to civilian life and ensure they meet all career readiness standards or are directed to the appropriate interagency partner or local resource for additional assistance. In addition, DOD is to review and assess the effectiveness of evidence-based practices within the Transition Assistance Program.

While DOD had efforts underway to expand its and partner agencies’ data on the Transition Assistance Program overall, these efforts did not include specific plans to assess whether warm handovers benefit service members. For example, DOD did not have a plan to gather outcome data on service members who receive warm handovers and compare them to outcomes for service members who do not receive warm handovers. GAO previously reported that a well-developed and documented pilot project can help ensure that agency assessments produce information needed to make effective program and policy decisions, such as whether the pilot should be considered a success.

Recommendations. In March 2024, GAO recommended that the Secretary of Defense, in coordination with interagency partners, such as DOL and VA, develop a plan to assess the helpfulness of warm handovers as a part of its overall assessment of the Transition Assistance Program. DOD agreed with this recommendation. In May 2024, DOD said it planned to integrate a written analysis to assess the efficacy of warm handover data

into the existing Transition Assistance Program Evaluation Plan, working with representatives from DOL, VA, and other agencies. As of April 2025, DOD said it was continuing to assess warm handover data gaps and plans to assess the overall helpfulness of warm handovers.

GAO also made one recommendation each to DOD and VA to coordinate through the Transition Assistance Program interagency partnership to identify criteria and standards for the Transitioning Service Member Resource Connection pilot project to determine whether and how to scale the piloted approach into the overall warm handover process.

In May 2024, DOD said it partially concurred with its recommendation. DOD coordinated with VA on the plans that outlined the criteria and standards for scaling this project and said it will update the Transition Assistance Program memorandum of understanding by December 2025. According to DOD, the Transition Executive Committee is the appropriate entity to coordinate these interagency efforts rather than the Assistant Secretary of Defense for Manpower and Reserve Affairs.

VA agreed with its recommendation. In August 2024, the agency reported that it coordinated with DOD and completed the Transitioning Service Member Resource Connection pilot in June 2024 and is analyzing findings to develop the final assessment of the pilot program. VA said it would complete this assessment by December 2024 but, as of March 2025, it has not provided further updates.

In March 2024, GAO also recommended that DOL coordinate through the Transition Assistance Program interagency partnership to identify criteria and standards for the Employment Navigator and Partnership Pilot, which has been adopted as a program. In August 2024, the agency implemented this recommendation by working with its interagency partners to develop a strategy for how to scale the program. According to the agency, its criteria for expansion are primarily based on the local needs for the program, which include recommendations from the armed services, usage rates of DOL's Transition Assistance Program courses at each military installation, availability of space to host the program, and Transition Assistance Program site managers' concurrence.

Potential benefits. Through enhanced coordination, DOD and VA could better manage the fragmented efforts to improve assistance to service members who may be at risk for a difficult transition to civilian life.

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

GAO product. *Service Members Transitioning to Civilian Life: Agencies Can Improve Warm Handovers for Additional Assistance.* [GAO-24-106248](#). Washington, D.C.: March 21, 2024.

Appendix III: New Topic Areas in Which We Have Identified Other Cost Savings or Revenue Enhancement Opportunities

This appendix presents 18 new topic areas for Congress or federal agencies to consider taking action that could either reduce the cost of government operations or enhance revenue collections for the Treasury.



MISSION AREA
Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

26. Columbia Class Submarine

The Department of the Navy should ensure that its quality assurance representatives and the prime shipbuilder update their plan for outsourcing submarine construction to help avoid delays that can lead to cost increases and the need for costly rework.

Implementing Entity

Department of the Navy

Related GAO Product

[GAO-24-107732](#)

Recommendations

Two recommendations for the Navy

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Why this matters. The Department of the Navy plans to invest almost \$130 billion to research, develop, and purchase 12 Columbia class submarines to replace the current fleet of 14 Ohio class ballistic missile submarines, the sea-based leg of the nation's strategic nuclear deterrence. According to the Navy, as Ohio class submarines begin to retire in 2027, the lead Columbia class submarine must be ready for its first patrol in fiscal year 2031 to avoid a gap in deterrence requirements. Without improvements to current construction performance, the Navy estimates the lead Columbia class submarine will be delivered at least 1 year after the current contract delivery date. Late delivery of Columbia class submarines could jeopardize the start of this planned transition, and the Navy has started planning to extend the service life of Ohio class submarines in case Columbia class submarines are not available for operations as planned.

The shipbuilders—a prime shipbuilder responsible for overall design and construction and a second serving as a major subcontractor—reported that they need to outsource Columbia class construction because they face limited space at the shipyards and constrained capacity and capability at internal manufacturing centers and workshops. With outsourcing, the shipbuilders shift products they previously manufactured to selected suppliers. The shipbuilders are responsible for overseeing quality management at their suppliers. However, the Navy's on-site representatives—Supervisors of Shipbuilding, Conversion, and Repair—also provide quality assurance oversight at supplier facilities when requested and funded by program offices.

In January 2021, [GAO found](#) that poor performance by some Columbia class suppliers has contributed to delays in the delivery of materials at the shipyards that can lead to cost increases and costly rework resulting from quality deficiencies.

What GAO found. In September 2024, [GAO found](#) that the Navy's on-site supervision of the Columbia class shipbuilders is not well positioned to conduct quality assurance oversight at suppliers completing outsourced work. As Columbia class construction increased from 2020 through 2023, the prime shipbuilder substantially increased the amount of total submarine work that it was conducting and that it planned to outsource through 2026, including for the Columbia class. However, this shipbuilder had yet to provide detailed information about its outsourcing efforts.

The Navy's on-site supervisory resources and staffing have not kept pace with increases in the outsourcing of submarine production, and continued reliance on outsourcing is likely to strain quality assurance staffing. Moreover, changes to the shipbuilders' outsourcing approach could further affect the steps that these supervisory offices are planning to take to ensure the shipbuilders are adequately monitoring supplier quality performance at outsourcing locations. Without updated planning for Supervisors of Shipbuilding, Conversion, and Repair quality assurance oversight staffing of outsourced work and future levels of submarine outsourcing, the Navy is challenged to ensure that suppliers deliver outsourced products without defects, which is critical to saving program time and resources.

Recommendations. In September 2024, GAO made two recommendations that the Department of the Navy (1) ensure the Supervisors of Shipbuilding, Conversion, and Repair offices update planning to ensure they have adequate resources and staffing needed to conduct quality assurance oversight of outsourced work, and (2) ensure that the Columbia class submarine program, in conjunction with the Supervisors of Shipbuilding, Conversion, and Repair, has the prime shipbuilder update planning for submarine outsourcing. The Department of Defense agreed with these recommendations. As of March 2025, the Navy had yet to provide an update on any actions it had taken in response to these recommendations.

Potential benefits. By updating planning to help ensure that suppliers deliver outsourced products that meet quality expectations, the Navy and shipbuilders can help avoid material delays that can lead to cost increases and costly rework needed to correct deficiencies. On-time delivery of Columbia class submarines would also limit the Navy's need to extend Ohio class submarines' service life to mitigate potential nuclear strategic deterrence gaps. GAO cannot provide an estimate of the savings in this report section because the Department of Defense (DOD) has determined the proprietary data needed to do so are sensitive and must be protected from public disclosure.

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

GAO product. *Columbia Class Submarine: Overcoming Persistent Challenges Requires Yet Undemonstrated Performance and Better-Informed Supplier Investments.* [GAO-24-107732](#). Washington, D.C.: September 30, 2024.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

27. Digital Engineering Tools for Hypersonic Weapons Development

Applying modern digital engineering tools to hypersonic weapon efforts can increase development efficiency which may reduce costs by **one hundred million dollars or more** throughout the product lifecycle.

Implementing Entity

Department of the Army, Department of the Navy, Department of the Air Force

Related GAO Product

[GAO-24-106792](#)

Recommendations

One recommendation for the Army, one recommendation for the Navy, and two recommendations for the Air Force

Contact Information

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Why this matters. The Department of Defense (DOD) is increasingly investing in the development of hypersonic weapons. These weapons' unique characteristics—such as the ability to maneuver at speeds of more than five times the speed of sound—could allow the U.S. to strike heavily defended targets from a distance. DOD leadership believes that such weapons are necessary to overcome China and Russia's advantages in a regional conflict. DOD has dedicated significant resources to the development of these weapons, with estimated development costs ranging between \$1 billion and \$2 billion, and full lifecycle estimates exceeding \$10 billion.

What GAO found. In July 2024, [GAO found](#) that of the six hypersonic weapon efforts identified, only two were using or planning to implement fully modern digital engineering tools, including digital twinning—the use of a virtual model that simulates the configuration, performance, and behavior of a system within a computer. The remaining four efforts were either not using digital engineering or were not fully implementing it, and DOD officials at the time said they did not plan to expand their use of such tools for these efforts.

In July 2023, [GAO found](#) that leading companies benefit from using digital engineering tools during the design modeling and simulation phase. These tools are useful in the design and validation process as they can enable more rapid iterative design cycles and facilitate stakeholder and user feedback at earlier stages. One such tool is a digital twin. A high-fidelity digital twin, coupled with high-resolution simulations of the operating environment, can be used for testing the system to validate that it meets users' needs.

DOD issued a policy in December 2023 requiring efforts initiated after the date of issuance to incorporate digital engineering. The policy also states that existing efforts—such as these offensive hypersonic efforts—may incorporate digital engineering when it is practical, beneficial, and affordable, but are not required to do so.

Recommendations. In July 2024, GAO recommended that the Secretaries of the Army, Navy, and Air Force each ensure their respective hypersonic weapon efforts assess the practicality, benefits, and affordability of implementing digital engineering—including digital twinning—and decide whether to incorporate these tools into their efforts. The secretaries of all three military departments concurred with their respective recommendations.

As of April 2025, DOD has taken several actions to address these recommendations. According to DOD, the Army is conducting a review, expected to be completed in May 2025, to identify additional opportunities to inject digital engineering into its processes for developing a hypersonic weapon. DOD also noted that Air Force

and one Navy program have implemented some digital tools, but both concluded that a full digital twin was not practical or necessary for their programs at present. GAO is evaluating and requesting additional information about these efforts. GAO will decide whether to close these recommendations and assess their financial impacts as more evidence becomes available.

Potential benefits. Fully utilizing digital engineering tools can help DOD's hypersonic weapons efforts anticipate potential design flaws, optimize manufacturing, and reduce costs. GAO cannot precisely estimate the amount of potential savings because these projects did not implement these tools from the start, and transitioning to using them may have unique cost and schedule impacts.

However, an Air Force case study found that use of digital engineering for the T-7A trainer aircraft could save 10 percent across the product lifecycle. If the departments were to achieve similar savings for each hypersonic weapon project, 100 million dollars or more might be saved on three of the four remaining efforts, with additional potential savings for the fourth effort which is not currently included in the DOD budget and therefore has no cost estimate.

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

GAO product. *Hypersonic Weapons: DOD Could Reduce Cost and Schedule Risks by Following Leading Practices.* [GAO-24-106792](#). Washington, D.C.: July 29, 2024.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

28. Navy Constellation Class Frigate Program

The Department of the Navy should take steps to complete the frigate program's functional design before constructing additional ships, which could prevent **tens of millions of dollars** in construction cost increases for future ships.

Implementing Entity

Department of the Navy

Related GAO Product

[GAO-24-106546](#)

Recommendations

Three recommendations for the Navy

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Why this matters. Over at least two decades, the Navy's *Constellation* class Guided Missile Frigate program plans to acquire and deliver up to 20 multi-mission, small surface combatant warships at a combined cost of over \$22 billion. The Navy requires that these frigates be more lethal and survivable than the current small surface combatant that the frigate is slated to replace—the Littoral Combat Ship. The Navy and Congress truncated acquisition of the Littoral Combat Ship following years of performance shortfalls, deficiencies, and cost growth and the expenditure of over \$34 billion. The Navy streamlined its acquisition approach to accelerate delivery of frigates because of the urgent need for their capabilities.

What GAO found. In May 2024, [GAO found](#) that the Navy and its shipbuilder have faced persistent delays and challenges completing the frigate design, which have led to mounting construction delays. The delays and challenges are a result of the Navy's decision to approve the shipbuilder to begin construction with an incomplete functional design. This approach is inconsistent with ship design practices that leading commercial shipbuilding companies follow. Delays in completing the functional design have had a cascading effect on other design activities, including finalizing 3D modeling and detail design of key systems and grand modules—the basic building units of the ship—and development of work instructions needed to build the ship. These design delays have stalled construction progress and jeopardized the Navy's plan to leverage an existing ship design as a way to reduce technical risk and deliver frigates sooner.

The shipbuilder's estimated cost for delivering the lead frigate has risen above the contract ceiling price of \$870 million, as of April 2024. The contract terms and conditions for the lead frigate generally limit the government's responsibility for cost increases to a 70 percent share of costs above target cost up to the contract ceiling price. As a result, the government will be responsible for funding the majority of costs above the target cost, up to the ceiling price.

In April 2024, the Navy reported that the lead frigate may be delivered in 2029—3 years later than initially planned and nearly 7 years after construction started. Delays will compound to follow-on frigates because the Navy and shipbuilder have paused production of additional frigates until the design is mature. GAO found that the program office used flawed metrics to track design progress, which drove inflated expectations of construction readiness. If the Navy begins construction on the second frigate without ensuring the functional design is mature, it risks repeating the same errors that resulted in construction disruptions and delays with the lead frigate.

Recommendations. In May 2024, GAO recommended that the Navy restructure the frigate's design review practices and metrics, implement the restructured process before proceeding with construction on additional frigates, ensure the detail design for any given grand module is complete prior to constructing that grand

module, and identify opportunities to incorporate leading practices for product development. The Navy concurred with GAO's recommendations.

As of February 2025, the Navy had implemented one recommendation and DOD officials stated the Navy has made progress on some of the others. Specifically, the Navy restructured the program's functional design metrics to designate functional design documents as either approved or not approved. According to DOD, these metrics more accurately assess design maturity. In August 2024, the Navy stated that it would make functional design completion a criterion for beginning production on the second frigate. It also stated it would use the established module readiness review process to conduct a risk assessment, which includes a detail design completion assessment, prior to beginning construction on grand modules on lead and follow-on frigates, as GAO recommended.

As of February 2025, DOD said the Navy and shipbuilder plan to recommence construction of the lead frigate in the summer of 2025 and begin construction of the second frigate later in the year. To fully implement these recommendations DOD will need to provide evidence that it completed the functional design based on the revised metrics prior to constructing the second frigate, demonstrate it completed the detail design for any given grand module prior to constructing each grand module, and assessed the frigate acquisition strategy for opportunities to incorporate leading practices for product development.

Potential benefits. GAO cannot precisely estimate the extent to which implementing these recommendations could prevent cost increases beyond the target cost, in part, due to factors beyond the Navy's control, such as inflation. However, finalizing the functional design before beginning construction on follow-on frigates could result in construction efficiencies that position the shipbuilder to build future ships at or below target costs. Building even one of the six frigates—for which the Navy has already exercised contract options for construction—at or below the contract's target cost could save the Navy an estimated tens of millions of dollars by avoiding their share of cost increases above the target cost, based on the terms and conditions of the contract.

Agency comments. GAO provided a draft of this report section to DOD for review and comment. DOD officials provided technical comments, which GAO incorporated as appropriate.

GAO product. *Navy Frigate: Unstable Design Has Stalled Construction and Compromised Delivery Schedules.* [GAO-24-106546](#). Washington, D.C.: May 29, 2024.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

29. Navy Cruiser Modernization

The Department of the Navy should implement lessons learned from cruiser modernization to potentially save **one hundred million dollars or more** in future surface ship modernization efforts.

Implementing Entity

Department of the Navy

Related GAO Product

[GAO-25-106749](#)

Recommendations

Four recommendations for the Navy

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Why this matters. In 2015, the Navy planned to modernize 11 of its cruisers by 2026 through the cruiser modernization effort. Since the United States industrial base is limited in the number of ships it can build, successfully maintaining and modernizing ships is critical to increasing the Navy's fleet size to 355 ships in accordance with Navy plans. In the coming decade, the Navy is planning additional significant surface ship modernizations. These modernizations include an effort estimated to cost more than \$10 billion to modernize 23 of the Navy's destroyers at some of the same ship repair yards that executed cruiser modernization. The Navy is also planning additional multi-billion-dollar efforts to maintain and modernize many of its 32 amphibious ships.

What GAO found. In December 2024, [GAO found](#) that the cruiser modernization effort did not meet its objectives to extend the service lives of 11 cruisers. The Navy wasted \$1.84 billion on four ships that were partially modernized but then retired before the end of their expected service lives. Further, the modernization work experienced 36 percent cost growth in addition to schedule delays.

Several factors related to planning and oversight contributed to this failure. For planning, the Navy did not use acquisition planning tools, such as cost and schedule estimates and baselines, despite spending \$2 billion in procurement funding on the effort. The effort also experienced significant unplanned work resulting in part from the Navy's lack of knowledge about the condition of the ships prior to modernization, which led to cost growth and schedule delays. The Navy has yet to identify the root causes of unplanned work or develop and codify root cause mitigation strategies to prevent poor planning from similarly affecting future surface ship modernization efforts, according to Navy officials.

For oversight, despite significant issues with the quality of contractor work on the ships, Navy leadership restricted maintenance officials from using quality control tools to hold contractors accountable for poor quality work. For example, in 2018, leadership directed maintenance officials to stop assessing monetary penalties to contractors without senior leadership approval. In 2020, leadership changed procedures to reduce inspections by almost 50 percent. According to Navy officials, they implemented these actions to maintain strong working relationships with the contractors because of the Navy's dependence on them to modernize its fleet.

Oversight was further stymied by the Navy's lack of clear and commonly understood responsibilities, leading to inefficient and uncoordinated work. For example, on one of the cruisers, a key system could not be tested because the ship's ventilation was not working, causing a delay in ensuring that all key systems were operational.

Recommendations. In December 2024, GAO made four recommendations to the Department of the Navy for its future modernization efforts of surface ships. In brief, these recommendations relate to: (1) implementing

planning and oversight tools used in acquisition programs, (2) analyzing root causes of unplanned work and apply root cause mitigation strategies, (3) reassessing the use of quality assurance tools, and (4) implementing previously identified corrective actions in a timely manner.

The Navy concurred with the recommendations and said it would take action to implement them. In March 2025, the Navy provided a preliminary update. GAO subsequently requested additional documentation to support the information provided and will assess the actions Navy has taken when received.

Potential benefits. GAO cannot precisely estimate the amount of savings that might be realized by implementation of these recommendations. However, if the Navy acts in response to the recommendations to better manage the destroyer modernization effort and amphibious ship maintenance and modernization efforts and avoids even 1 percent of a potential program cost overrun, the Navy could save one hundred million dollars or more over the next 10 years.

Agency comments. GAO provided a draft of this report section to the Navy for review and comment. The Navy did not provide comments on this report section.

GAO product. *Navy Ship Modernization: Poor Cruiser Outcomes Demonstrate Need for Better Planning and Quality Oversight in Future Efforts.* [GAO-25-106749](#). Washington, D.C. December 17, 2024.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

30. Space-Based Laser Communications Technology

The Space Development Agency should fully demonstrate its space-based laser communications technology in each iterative development phase before progressing, potentially saving **hundreds of millions of dollars over 10 years**.

Implementing Entity

United States Air Force

Related GAO Product

[GAO-25-106838](#)

Recommendations

Three recommendations for the Air Force

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Why this matters. In response to the increasing threats to current satellites and emerging threats such as hypersonic missiles, the Department of Defense's Air Force is overseeing the Space Development Agency's (SDA) development of a new space-based architecture comprised of large constellations of satellites. This effort, known as the Proliferated Warfighter Space Architecture, is a planned space-based design of at least 300-500 satellites in low Earth orbit. This planned design relies on successfully implementing new space-based laser communications technology that would enable data transmission within space and to Earth.

To develop the necessary laser communications technology, SDA is planning a series of 2-year phases, or tranches, in which technologies are expected to successively build upon those developed in the prior phase. SDA plans to invest \$34 billion in this effort through fiscal year 2029. This includes nearly \$11 billion it already committed, and its planned future investments of approximately \$23 billion. Beyond 2029, SDA plans continuous investment in future tranches to replenish the constellation at a planned cost of tens of billions of dollars.

What GAO found. In February 2025, [GAO reported](#) that although SDA officials said that they are using an iterative process to develop its laser-based constellations, SDA is not doing so consistent with leading practices. Specifically, GAO's leading practices for iterative product development includes validating key capabilities—or a minimum viable product—through prototyping and using lessons learned to inform subsequent iterations or new products. GAO found, however, that SDA was planning to launch its next tranche of satellites without demonstrating the minimum viable product or capabilities and was not fully leveraging lessons learned from satellites already deployed to help inform the development of key capabilities planned for that tranche.

SDA officials said that the tranches, including Tranches 0, 1 and 2, are independent, meaning that the performance of or schedule of one tranche does not affect the schedule of the next tranche. Consequently, SDA has maintained its 2-year launch cycle despite the delays in its demonstration Tranche 0 that have delayed demonstrating the minimum viable product. With each tranche, SDA plans to increase the capability and complexity, including possibly increasing the range of the laser communication technology, in future tranches. Maintaining its 2-year launch cycle without ensuring that it has met its minimum viable product or minimum viable capability before proceeding to the next tranche limits SDA's ability to fully develop and demonstrate capabilities and leverage learning between tranches.

Recommendations. In February 2025, GAO made three recommendations for the Air Force to demonstrate the minimum viable product for laser communications capability in space Tranche 0, 1, and 2 before proceeding with subsequent launch decisions. The Department of Defense concurred with GAO's recommendations with comments indicating they were already taking these actions and incorporating lessons learned into future iterations. While GAO agrees they are incorporating some lessons learned, they have not demonstrated the minimum viable product which would help them fully understand whether the technology works as intended. GAO maintains the recommendations are warranted.

In commenting on the report after issuance, in March 2025, SDA officials said that Tranche 0 was a prototype, did not have a minimum viable product, and was not necessary for subsequent development. Further, they stated that Tranche 0 demonstrated initial capability for Tranche 1. This is a significant change from the way SDA previously characterized both Tranches 0 and 1 in planning documents and other sources. Specifically, planning documents from 2021 and SDA's website in March 2025 identified the minimum viable product of Tranche 0 as forming a foundation for development in future tranches. Additionally, the minimum viable product for Tranche 1, as identified in its planning documents, described a larger laser-based network that relies on capability not yet demonstrated by Tranche 0.

Potential benefits. GAO cannot precisely estimate the potential savings from implementation of the recommendations because, while SDA has identified planned spending through 2029, specific savings opportunities are not yet known. However, if implementing GAO's recommendations produces even one percent of savings, SDA could save hundreds of millions of dollars over ten years. For example, if SDA implements GAO's recommendations to wait until it demonstrates minimum viable products in each tranche of the Proliferated Warfighter Space Architecture effort, it could postpone production of future tranches until later years, avoiding costly rework based on designs that do not meet necessary capabilities.

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

GAO product. *Laser Communications: Space Development Agency Should Create Links Between Development Phases.* [GAO-25-106838](#). Washington, D.C.: February 26, 2025.



MISSION AREA Defense

Source: Department of Defense/
Helene C. Stikkel. | GAO-25-107604

31. Special Operations Armed Overwatch Aircraft

The Department of Defense should further analyze the number of Armed Overwatch aircraft it requires which could save **tens of millions of dollars over 5 years**.

Implementing Entity

Department of Defense

Related GAO Product

[GAO-24-106283](#)

Recommendations

One recommendation for DOD

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Why this matters. The Department of Defense (DOD) uses a number of different aircraft to provide capabilities—such as close-air support, precision strike, and intelligence, surveillance, and reconnaissance—for special operations forces. As it plans to divest of some of these existing aircraft, DOD intends to spend over \$2 billion through fiscal year 2029 to purchase a new fleet of planes—Armed Overwatch aircraft—that officials say could provide a cost-effective alternative aircraft.

However, Congress has previously expressed concerns about the Armed Overwatch program. For example, some members have stressed the close-air support capabilities, while others have questioned the planned intelligence, surveillance, and reconnaissance capabilities. As a result, Congress has required additional information from DOD about its need for the aircraft.

What GAO found. In December 2023, [GAO reported](#) that DOD did not complete analyses of its operational needs that justified the planned purchase of 75 Armed Overwatch aircraft. First, GAO found that DOD determined the size of the Armed Overwatch aircraft fleet before conducting initial analyses, and subsequent analyses either assumed this fleet size or identified a potentially smaller fleet. Second, DOD had not assessed how changes in the Armed Overwatch aircraft’s capabilities might affect the number of aircraft it needed to support special operations. Finally, DOD had not reevaluated its needs despite changes to operational missions (such as the U.S. withdrawal from Afghanistan) and other force structure reductions under consideration.

Recommendations. In December 2023, GAO recommended that DOD analyze the number of Armed Overwatch aircraft it needs for special operations force structure. DOD agreed with GAO’s recommendation. As of March 2025, DOD had not finalized or provided to Congress a planned analysis of necessary Armed Overwatch force structure. Citing funding constraints, DOD also reduced the number of aircraft it plans to purchase to 62 aircraft, while maintaining that it needs 75 aircraft to meet requirements. In January 2025, DOD officials noted that it is commonplace for DOD to adjust planned procurement quantities based on fiscal guidance with a given fiscal year.

Potential benefits. GAO cannot calculate precise cost savings associated with this recommendation because savings would depend on the specific results of DOD’s analysis, such as if DOD determines that fewer aircraft are needed to meet requirements. However, if DOD determines that it could eliminate even a small number of aircraft from its original estimate, DOD could save tens of millions of dollars over 5 years.

Agency comments and GAO's evaluation. GAO provided a draft of this report section to DOD for review and comment. In its email response, DOD stated that the recommended force analysis might not result in cost savings. GAO acknowledges this possibility. The potential cost savings described here are based upon the possibility that DOD might reduce the planned fleet size once it has assessed its needs. DOD also provided technical comments, which GAO incorporated as appropriate.

GAO product. *Special Operations Forces: DOD Should Slow Acquisition of Armed Overwatch Aircraft Until It Conducts Needed Analysis.* [GAO-24-106283](#). Washington, D.C.: December 14, 2023.



MISSION AREA
Energy

Source: ©Corbis. | GAO-25-107604

32. DOE Acquisition Planning

The Department of Energy should take steps to better track information on contract award timeliness, which could help reduce costs associated with contract delays.

Implementing Entity

Department of Energy

Related GAO Product

[GAO-25-106207](#)

Recommendations

One recommendation for DOE

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Why this matters. The Department of Energy (DOE), which includes the National Nuclear Security Administration, obligates tens of billions of dollars annually on contracts to support critical missions and the management and operation of its laboratories and production facilities. To acquire these services, DOE follows an acquisition planning process that is governed by the Federal Acquisition Regulation and supplemented by departmental requirements and guidance. This process includes developing a written acquisition plan that requires identifying milestones for completing the acquisition. These milestones can serve as a consistent measure of contract award timeliness and an indicator of whether the acquisition process was managed well.

Aspects of DOE's acquisition process have been on GAO's High-Risk List since 1990. Inadequate acquisition planning can increase the risk that the government may receive goods and services that cost more than anticipated, are delivered late, and are of unacceptable quality. Moreover, congressional committees and industry have raised questions about the prolonged nature of some DOE acquisition processes and abrupt cancellations of multibillion-dollar contract awards.

In June 2006, [GAO found](#) that delays in awarding contracts can increase costs to both DOE and industry and may affect DOE staff workload and the timeliness of other procurements. In that report, GAO recommended steps for DOE to address award timeliness. At the time, DOE took steps to implement the recommendation.

What GAO found. In November 2024, [GAO found](#) that DOE does not currently maintain or track data on contract award timeliness and delays, despite facing problems with awarding contracts in a timely manner. Sometime after DOE's implementation of the 2006 recommendation, the department stopped tracking information on award timeliness. Current DOE officials were unable to provide any information about previous award tracking or when the department stopped tracking this information.

Recommendations. In November 2024, GAO recommended that the Director of DOE's Office of Acquisition Management implement procedures to ensure the accurate tracking of information on its contract award timeliness. DOE concurred with the recommendation and stated it will assess existing procedures and issue additional guidance as appropriate.

Potential benefits. Implementing this recommendation would help DOE analyze the extent and nature of delayed contract awards, including the underlying root causes. Improved DOE insight into past award timeliness could also be important for forecasting workloads for future procurements. GAO cannot estimate the potential financial benefits resulting from this recommendation because the current DOE data on the extent

and nature of delayed contract awards is limited. However, by improving the tracking of information on contract award timeliness, DOE could potentially avoid costs associated with delayed contracts.

Agency comments. GAO provided a draft of this report section to DOE for review and comment. DOE stated that it did not have comments on this report section.

GAO product. *Department of Energy Contracting: Actions Needed to Strengthen Certain Acquisition Planning Processes.* [GAO-25-106207](#). Washington, D.C.: November 21, 2024.



MISSION AREA
Energy

Source: ©Corbis. | GAO-25-107604

33. Federal Oil and Gas Royalties

The Department of the Interior should take steps to improve its compliance activities to verify federal oil and gas royalties and potentially increase collections by **tens of millions of dollars per year**.

Implementing Entity

Department of the Interior's Office of Natural Resources Revenue

Recommendations

Eight recommendations for ONRR

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Related GAO Product

[GAO-24-103676](#)

Why this matters. The federal government receives significant revenues from royalties paid on the sale of oil and gas extracted from leased federal lands and waters. The Department of the Interior's Office of Natural Resources Revenue (ONRR) is responsible for collecting company-paid royalties, disbursing the royalties to appropriate accounts, and verifying the royalties through its compliance activities. From 2012 through 2022, ONRR collected \$74 billion in royalties on \$600 billion in total sales of oil and gas produced by companies on federal leases. However, ONRR has faced challenges verifying the accuracy of royalty payments. In 2011, GAO added Interior's management of federal oil and gas resources to its High Risk List in part due to shortcomings in its revenue collection policies. Interior has since taken steps to operate more effectively.

What GAO found. In August 2024, [GAO reported](#) that ONRR had incomplete compliance data, faced resource challenges, and did not have a rigorous estimate of a federal oil and gas royalty gap—the difference between the payments ONRR collects and what it should collect.

Incomplete data hindered ONRR's compliance efforts. For example, ONRR has not developed a single, consistent, and complete dataset from its compliance data systems. ONRR also could not comprehensively crosswalk royalty collections resulting from ONRR's compliance activities in its compliance data systems with the associated royalty payments reported in its royalty data system, which captures all royalty payments. This limited ONRR's capacity to provide assurance that revenues from compliance activities were accurately paid. Additionally, the amount of federal oil and gas royalties on which ONRR conducted compliance activities is uncertain because ONRR does not track this data. These data challenges hindered ONRR's compliance program.

ONRR's gaps in staffing resources and data analysis capacity inhibited its ability to fully support compliance efforts. According to ONRR officials, ONRR had not previously prioritized efforts to hire data analysts or statisticians. Instead, the office relied on a vendor to develop data systems and drive progress in certain parts of its compliance program. GAO found that ONRR relied on an ineffective risk model developed by a vendor for selecting compliance cases. In response to a [GAO recommendation](#) made in May 2019, ONRR evaluated the risk model and found that it was not effective in improving ONRR's compliance case selections.

ONRR has since developed new risk models for case selection but has been unable to fully assess the effectiveness of them in part because it does not use a methodology that employs a random sample to select compliance cases. The random samples are essential for determining the indicators that predict risk.

ONRR last estimated a royalty gap—the difference between the payments ONRR collects from companies and what it should collect—of approximately \$100 million for both 2010 and 2011. A royalty gap estimate could help ONRR enhance its decision-making and strategic planning of compliance efforts on an ongoing basis. ONRR staff recommended improving the model to continue estimating the royalty gap. However, ONRR management did not continue this effort after 2011. GAO attempted to estimate a royalty gap for more recent years using a different model but was unable to do so due to limitations with ONRR's data.

Recommendations. In August 2024, GAO made eight recommendations to the Director of ONRR, including that ONRR use randomly selected compliance activities to validate its risk models, improve the completeness of its compliance data, assess its human capital needs related to its data and data systems, and periodically estimate a royalty gap of adequate rigor.

For example, regarding the royalty gap, GAO recommended that ONRR assess the costs and benefits of developing a plan and implementation timeline to create a rigorous royalty gap model and periodically estimate a royalty gap to inform decision-making and strategic planning of compliance efforts.

ONRR concurred with all eight recommendations. As of January 2025, ONRR aims to complete implementation of the recommendations between October 2025 and May 2026.

Potential benefits. By implementing these recommendations, ONRR could help better ensure that it is collecting all the royalties it is due. Further, rigorous and improved estimates of its royalty gap could help ONRR enhance its decision-making and strategic planning of compliance efforts on an ongoing basis. If ONRR implemented a portion or all the recommendations, it is expected that its compliance program would be improved, leading to tens of millions of dollars in additional revenue per year.

Agency comments. GAO provided a draft of this report section to ONRR for review and comment. ONRR stated that it did not have comments on this report section.

GAO product. *Federal Oil and Gas Royalties: Opportunities Exist to Improve Interior's Compliance Program.* [GAO-24-103676](#). Washington, D.C.: August 9, 2024.



MISSION AREA
Energy

Source: ©Corbis. | GAO-25-107604

34. Treatment of Hanford’s High-Level Waste

Congress should clarify Energy’s waste management authority at the Hanford Site and Energy should pause work at a waste treatment facility at the site until it takes several actions, potentially saving **billions of dollars**.

Implementing Entity

Congress and Department of Energy

Related GAO Product

[GAO-24-106989](#)

Recommendations

One matter for Congress and three recommendations for DOE

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Why this matters. At the Hanford Site in Washington State, the Department of Energy (DOE) oversees the treatment and disposal of about 54 million gallons of radioactive and hazardous tank waste. DOE has historically planned to manage about 3 million gallons of this waste as a waste type called high-level radioactive waste. DOE officials refer to this portion of the waste as Hanford’s high-level waste. Generally, to comply with relevant regulations, DOE will have to vitrify (immobilize in glass) any portions of Hanford’s tank waste that DOE ultimately classifies as high-level radioactive waste. DOE expects to dispose of any such waste in a deep geological repository.

DOE estimated that it will cost about \$20 billion to design and construct two key facilities to treat this waste: the Pretreatment Facility and the High-Level Waste Facility. These facilities have been under construction since 2000; however, construction was paused in 2012 due to technical challenges. In 2024, DOE—along with the Washington State Department of Ecology and the U.S. Environmental Protection Agency (EPA), which regulate aspects of the cleanup at Hanford—proposed sweeping changes to DOE’s approach for cleaning up the site. Among other things, the agreement proposed a reconfiguration of DOE’s approach to addressing Hanford’s high-level waste. That agreement was finalized in January 2025.

What GAO found. In September 2024, [GAO found](#) that DOE’s planned approach for treating the high-level waste is to ramp up construction of the High-Level Waste Facility. In 2022, DOE resumed construction of that facility and has since spent over \$200 million on the facility. However, GAO found that DOE has not fully addressed the challenges that led to the pause in construction in 2012. These challenges include the buildup of flammable gas in excess of safety limits, which could cause significant safety and operational problems.

In early 2024, GAO convened a panel of experts to discuss alternative approaches for addressing Hanford’s high-level waste, with the assistance of the National Academies of Sciences, Engineering, and Medicine. According to these experts,

- Portions of Hanford’s high-level waste could be classified as waste types other than high-level radioactive waste because of the physical characteristics and level of risk posed by the waste. If DOE classified the waste in this manner, it could use simpler treatment technologies.
- None of the identified alternative approaches would require the Pretreatment Facility, which DOE estimated would cost an additional \$9 billion to complete.
- The High-Level Waste Facility as currently designed may not be needed or could be right-sized for a smaller volume of waste.

DOE faces legal and regulatory uncertainties in implementing alternative approaches. Specifically, experts in the panel stressed, and DOE officials agreed, that the agency needs greater clarity about its legal authority to classify some of the high-level waste as a waste type other than high-level radioactive waste. DOE has existing processes for doing so, but each has limitations that prevent the agency from applying it to Hanford's waste or that could leave the agency vulnerable to legal challenges.

For example, DOE may face lawsuits if it uses its Waste Incidental to Reprocessing Evaluation process to determine that some of Hanford's high-level waste can be managed as low-level radioactive waste. If DOE had greater clarity about its legal authority, the agency would be better positioned to undertake alternative approaches for Hanford's high-level waste that could potentially save billions of dollars and complete its waste treatment mission sooner.

Recommendations. In September 2024, GAO recommended that Congress clarify DOE's authority to manage portions of Hanford's tank waste as a waste type other than high-level radioactive waste. GAO also recommended that DOE (1) target research and development projects for addressing Hanford's high-level waste toward known approaches that have the potential to reduce risks, schedule, and costs; (2) have an independent analysis performed on opportunities to optimize, in a manner that is protective of human health and the environment, the portion of Hanford's high-level waste that should be managed, treated, and disposed of as high-level radioactive waste; and (3) pause work on the multi-billion dollar High-Level Waste Facility until it considers the results of the independent analysis and addresses technical issues with the facility.

DOE agreed with the first two recommendations made to DOE and disagreed with the third recommendation. GAO maintains that the work should be paused until the recommended independent analysis is completed because sufficient time exists for DOE to consider optimal high-level waste treatment alternatives while remaining faithful to its regulatory commitments.

Potential benefits. By pausing work on the High-Level Waste Facility until it obtains this analysis, DOE will have greater assurance it has considered all viable alternatives and chosen the optimal approach before devoting more federal resources to the facility. Congressional action to clarify DOE's authority to classify certain tank waste at Hanford as a waste type other than high-level radioactive waste could help DOE (1) save billions of dollars from processing less waste and avoiding construction of unneeded infrastructure, such as cross-site waste transfer lines, and (2) complete its waste treatment sooner, decreasing the risks to human health and the environment.

Agency comments and GAO's evaluation. GAO provided a draft of this report section to DOE and EPA for review and comment. DOE did not have comments on this report section. EPA reiterated its disagreement with the findings and recommendations of the underlying GAO product saying the matter does not warrant congressional attention and two of the recommendations to DOE create risk of delay. For example, EPA disagrees with the recommendation that DOE pause work on the High-Level Waste Facility, claiming that doing so would conflict with agreed upon waste treatment milestones and slow tank waste cleanup. GAO maintains that sufficient time exists for DOE to pause work on the facility—to analyze opportunities to optimize treatment of the high-level waste—while remaining faithful to its regulatory commitments. Specifically, the agreed-upon milestones, which stipulate reconfiguration of the facility's design and negotiation of any new facility milestones by mid-2029, allow for such time. Moreover, DOE could *accelerate* the cleanup schedule and reduce risks to the environment if DOE took a more risk-informed approach to classifying and treating Hanford's high-level waste. GAO maintains all the recommendations are warranted. The details of EPA's disagreement and GAO's responses are outlined in GAO-24-106989.

GAO product. *Hanford Cleanup: Alternatives for Treating and Disposing of High-Level Waste Could Save Billions of Dollars and Reduce Certain Risks.* [GAO-24-106989](#). Washington, D.C.: September 26, 2024.



MISSION AREA
General government

Source: PhotoDisc. | GAO-25-107604

35. COVID-19 Overpayment Recoveries

The Small Business Administration and Department of Labor should expand and document guidance and processes related to COVID-19 overpayments, which could result in cost savings of **one hundred million dollars or more**.

Implementing Entity

Small Business Administration and
Department of Labor

Related GAO Product

[GAO-25-106199](#)

Recommendations

Three recommendations for SBA and
one for DOL

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Why this matters. In response to COVID-19, Congress provided funding to assist small businesses and support workers adversely affected by the pandemic. (e.g., CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020) and Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, 134 Stat. 1182 (2020).) Programs at the Small Business Administration (SBA) and Department of Labor (DOL) accounted for a large portion of COVID-19 relief funding. SBA provided more than \$1 trillion in loans and grants, primarily through the Paycheck Protection Program and COVID-19 Economic Injury Disaster Loans program. DOL's Unemployment Insurance program expenditures totaled about \$900 billion. The demand for these programs and the need to deliver aid quickly increased the risk of improper payments, including overpayments.

What GAO found. In November 2024, [GAO reported](#) that SBA loan review processes for Paycheck Protection Program and COVID-19 Economic Injury Disaster Loans program loans were not effectively identifying overpayments, and that SBA did not have a sufficient process to track identified overpayments and subsequent recoveries.

GAO found that SBA did not sufficiently document its processes to demonstrate how it identified overpayments resulting from potential errors or fraud in its Paycheck Protection Program and COVID-19 Economic Injury Disaster Loans program. SBA's review processes were not specifically designed to identify overpayments, and they may not have been sufficient to identify overpayments resulting from erroneous or potentially fraudulent loans. In addition, both SBA's [financial statement auditor](#) and Office of Inspector General (OIG) [reported](#) concerns pertaining to the effectiveness of SBA's review processes that could affect their ability to identify overpayments. In December 2024, SBA OIG and DOL OIG issued a joint report with recommendations that SBA and DOL collaborate to evaluate authorities on data sharing and to develop further fraud prevention resources.

In [September 2024 testimony](#), GAO stated it supports the request made to Congress by DOL's OIG to extend the statute of limitations for fraud involving pandemic relief Unemployment Insurance programs. The Department of Justice has prosecuted thousands of COVID-19 fraud-related cases to date. [GAO reported](#) the number of individuals or entities facing fraud-related charges from COVID-19 relief programs will likely continue to increase, as these cases take time to develop. The statute of limitations to prosecute individuals who committed fraud related to the Paycheck Protection Program and the COVID-19 Economic Injury Disaster Loan program has been extended to 10 years. As of March 2025, the House of Representatives had passed legislation to extend the statute of limitations for fraud involving pandemic relief Unemployment Insurance programs, and the bill was with the Senate (H.R. 1156).

GAO also reported that states, which processed unprecedented unemployment claims volumes during the pandemic, have struggled to recover overpayments in pandemic-related Unemployment Insurance programs. As of April 2024, states recovered approximately \$3.7 billion of the \$55.2 billion in overpayments identified in

these programs from March 2020 through September 2023. Unlike in the regular Unemployment Insurance program, DOL did not set a recovery rate goal or baseline for the pandemic-related Unemployment Insurance programs.

Recommendations. In November 2024, GAO made three recommendations for SBA to expand and document (1) loan review processes for its Paycheck Protection Program and COVID-19 Economic Injury Disaster Loans program and how loans are reviewed to identify overpayments, (2) the Paycheck Protection Program guarantee purchase process to ensure that—prior to purchase approval—SBA has collected sufficient documentation to verify lenders complied with program requirements, and (3) the overpayment identification and recovery process for the Paycheck Protection Program and COVID-19 Economic Injury Disaster Loans program, as well as future programs, to include clear, formalized procedures for tracking all identified overpayments and subsequent recoveries. SBA partially agreed with the recommendations and described activities that are anticipated to remedy the recommendations. As of March 2025, SBA stated it was working to address all three recommendations by the end of calendar year 2025.

GAO also recommended that DOL expand its Unemployment Insurance program guidance to require that future temporary programs establish state overpayment recovery baselines to support DOL's monitoring of states' progress in recovering identified overpayments. DOL disagreed with the recommendation. DOL commented that it is challenging to develop measures for programs that do not exist, and relevant considerations for future temporary programs may not be known until enacted by Congress. GAO maintains the recommendation is warranted. As noted in GAO's *Framework for Managing Improper Payments in Emergency Assistance Programs*, preexisting internal control plans allow federal program managers to adapt controls quickly when a program's statutory requirements change in an emergency.

Potential benefits. Establishing baselines for future temporary Unemployment Insurance programs would help ensure that DOL has performance measures in place to monitor and assess state overpayment recovery efforts in future programs. Expanding and documenting overpayment review procedures and tracking processes would help ensure SBA is maximizing recovery efforts in Paycheck Protection Program and COVID-19 Economic Injury Disaster Loans program loans.

While GAO cannot precisely estimate the savings that could be achieved, an additional one hundred million dollars or more could be recovered based on fiscal year-end 2024 unpaid principal balances for Paycheck Protection Program and COVID-19 Economic Injury Disaster Loans program loans, SBA's average recovery rates, and estimated overpayment rates for fiscal years 2021 through 2023.

Agency comments. GAO provided a draft of this report section to SBA and DOL for review and comment. SBA provided technical comments, which GAO incorporated as appropriate. DOL did not provide comments on this report section.

GAO product. *COVID-19 Relief: SBA and DOL Should Improve Processes to Identify and Recover Overpayments.* [GAO-25-106199](#). Washington, D.C.: November 13, 2024.



MISSION AREA
General government

Source: PhotoDisc. | GAO-25-107604

36. Federal Audit Clearinghouse Single Audit Data

The Office of Management and Budget and General Services Administration should join Congress in taking steps to help ensure the Federal Audit Clearinghouse contains quality single audit information, which could reduce risk and resolve deficiencies in federal award spending by **hundreds of millions of dollars per year**.

Implementing Entity

Office of Management and Budget and
General Services Administration

Related GAO Product

[GAO-24-106173](#)

Recommendations

Five recommendations for OMB and
one recommendation for GSA

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Why this matters. Federal award amounts received by nonfederal entities, such as states, local governments, tribal entities, and nonprofit organizations, have increased substantially in recent years, totaling \$1.1 trillion in fiscal year 2023. These award recipients must undergo a single audit, which is an audit of their financial statements and federal awards when they annually spend at least the applicable threshold (\$750,000 or \$1,000,000, depending on when the federal award was issued). Single audit reports can identify deficiencies that the auditor identified in the recipient's spending.

The results of all single audits must be reported to the Federal Audit Clearinghouse, which is an internet-based repository that stores single audit reports and related data. The Clearinghouse receives audit reports and related data for approximately 40,000 single audits per year. It is currently administered by the General Services Administration (GSA), as designated by the Office of Management and Budget (OMB).

What GAO found. In April 2024, [GAO reported](#) that some Clearinghouse processes affect the quality of single audit information. For example, the Clearinghouse cannot identify award recipients that should have submitted a single audit but did not, including recipients that were required to undergo a single audit after spending funds from multiple agencies. As a result, federal agencies may not have all the data they need to conduct oversight of their awards of federal financial assistance. GAO also found instances of inaccurate and inconsistent Clearinghouse data, which hinders the public's ability to use Clearinghouse data and federal agencies' ability to conduct oversight.

In addition, OMB has not designated an entity to conduct a government-wide single audit quality review since 2007. A government-wide review is increasingly important to help identify issues in the quality of single audits that can lead to unreliable Clearinghouse information covering trillions of dollars of federal financial assistance. Such quality reviews could help agencies and Congress make important funding decisions.

GAO also found severe and persistent single audit deficiencies in \$1.17 trillion of the reported \$6.97 trillion (about 17%) of awards received directly from a federal agency, spent from 2017 through 2021. Severe and persistent findings were those that contributed to an auditor's modified opinion on the recipient's compliance with award requirements or a material weakness in the recipient's internal control and remained unresolved over multiple years. OMB does not have a strategy to analyze government-wide single audit data to assess the risk to the government of these findings remaining unresolved.

Recommendations. Congressional action on three recommendations GAO made to Congress in April 2024 paved the way for OMB to further improve single audit quality. In December 2024, the Financial Management Risk Reduction Act (P.L. 118-207) was signed into law, which amended the Single Audit Act (31 U.S.C. §§

7501–7506) to require (1) OMB to initiate a government-wide single audit quality review at a regular interval, (2) OMB to report to Congress the results of the quality review, and (3) federal awarding agencies to work with OMB on this review.

In April 2024, GAO also made five recommendations to OMB to (1) implement the government-wide single audit quality review, (2) ensure that agencies report a list of federal award recipients that should have submitted a single audit for audit year 2023 and did not, (3) work with GSA to establish guidance to report this list annually and communicate it to federal agencies, (4) work with GSA to develop a method to determine which recipients did not submit a single audit report but should have based on their expenditure of combined award funds from multiple federal agencies and communicate this method to federal awarding agencies, and (5) work with GSA and awarding agencies to develop a strategy to use Clearinghouse data to identify government-wide risks to federal award funds. OMB agreed with the recommendations.

GAO also made one recommendation to GSA to provide additional training to auditors and recipients to help ensure they complete Clearinghouse data collection forms accurately and completely. GSA agreed with the recommendation. As of April 2025, GSA updated its guidance for auditors and recipients but did not conduct planned training due to an organization-wide external communications pause.

Potential benefits. GAO cannot precisely estimate the amount of increased or improved single audit information because the number and severity of any additional future single audit findings are unknown. Taking steps to improve the quality of such information would better position OMB and GSA to ensure that trillions of dollars in federal award spending is adequately overseen.

GAO estimates that hundreds of millions of dollars in federal spending deficiencies could be discovered or resolved per year if required single audit reporting increased 1 percent and resolution rates for findings that were severe or persistent improve by between 5 and 10 percent, based on the predictive modeling used in the underlying report.

Agency comments. GAO provided a draft of this report section to OMB and GSA for review and comment. OMB did not provide comments on this report section. GSA provided technical comments, which GAO incorporated as appropriate.

GAO product. *Single Audits: Improving Federal Audit Clearinghouse Information and Usability Could Strengthen Federal Award Oversight.* [GAO-24-106173](#). Washington, D.C.: April 22, 2024.



MISSION AREA
General government

Source: PhotoDisc. | GAO-25-107604

37. Sport Fishing and Archery Excise Tax Compliance

Congress and the Internal Revenue Service should take action to improve sport fishing and archery excise tax compliance which could increase revenue by **one million dollars or more per year**.

Implementing Entity

Congress and the Internal Revenue Service

Related GAO Product

[GAO-24-106569](#)

Recommendations

One matter for congressional consideration and two recommendations for IRS

Contact Information

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Why this matters. The Internal Revenue Service (IRS) collects excise taxes from manufacturers, producers, and importers on the sale of sport fishing and archery equipment to help fund fish and wildlife conservation. For fiscal years 2007 through 2023, these excise taxes annually totaled, on average, about \$206 million, paid largely by business taxpayers.

The growth of electronic commerce has created situations where U.S. consumers may not know that they are importers responsible for paying excise taxes. Depending on the facts and circumstances, when consumers purchase sport fishing or archery equipment from a foreign seller—including through a U.S. online marketplace—and have it shipped to the U.S., they could be liable for the excise tax as the importer. When consumer importers do not pay excise taxes, it (1) puts compliant U.S. manufacturers and importers at a competitive disadvantage compared to foreign sellers and (2) reduces revenue for conservation.

What GAO found. In July 2024, [GAO reported](#) that its analysis of IRS data showed that few consumer importers, if any, pay these excise taxes. According to IRS officials and stakeholders, such consumer importers may not be aware of their excise tax liability. Further, the number of consumers who may be liable for these taxes is unknown.

GAO found that if consumer importers are aware of their excise tax liability, they face challenges complying because IRS's guidance is scattered and does not include needed information. For example, IRS guidance does not address how consumer importers should calculate, file, and pay the taxes.

Although additional information from IRS could help consumer importers navigate their excise tax responsibilities, collecting and enforcing the excise taxes at the consumer importer-level, as required under current law, is burdensome and inefficient. For example, according to IRS officials, a U.S. consumer may need to contact a U.S. online marketplace to obtain facts about their purchase to determine if they are the liable importer. The consumer would then need to take several steps to calculate and pay the taxes, which could ultimately be less than \$10. As such, IRS's efforts to collect and enforce the taxes at the consumer importer level have the potential to cost more than the taxes owed.

Imposing the excise taxes on a U.S. business entity higher up the distribution chain (if the consumer is not purchasing directly from a foreign seller) would align with criteria for a good tax system, such as equity and efficiency. Under current law, U.S. online marketplaces can be involved in direct-to-consumer import sales and not owe the excise taxes when the tax is owed by the individual consumer as importer. IRS and Treasury officials said legislation is needed to shift where the taxes are imposed.

Recommendations. In July 2024, GAO recommended that Congress consider making U.S. online marketplaces responsible for sport fishing and archery excise taxes on consumer import sales in which they are involved. GAO also made two recommendations to IRS to consolidate and make existing excise tax guidance easily accessible and develop guidance for consumers to calculate and pay the taxes. IRS agreed with GAO's recommendations.

As of January 2025, IRS said it was working on consolidating existing guidance and will develop information to assist consumers on how to calculate, file, and pay the excise taxes, when liable. IRS said it expects to complete these actions by April 2026. In February 2025, IRS stated it was on track to meet deadlines. In February 2025, a bill was introduced in the House (H.R. 1494) that would amend the Internal Revenue Code to treat certain online marketplaces as importers for purposes of the sport fishing and archery excise taxes. If enacted, this bill would address GAO's recommendation to Congress.

Potential benefits. Making U.S. online marketplaces responsible for the excise taxes on consumer import sales in which they are involved would help make the tax more equitable and efficient to administer. For those U.S. consumers who purchase taxable items directly from foreign sellers' websites, additional guidance from IRS could help improve compliance. Implementing these three recommendations could collect more tax revenue dedicated for fish and wildlife conservation.

GAO cannot precisely estimate the future revenue resulting from the three recommendations because the number of taxpayers who may be liable for and not paying the taxes is unknown. Given the average annual taxes collected from 2007 to 2023, an increase of even one-half of 1 percent could represent one million dollars or more per year.

Agency comments and GAO's evaluation. GAO provided a draft of this report section to Department of the Treasury and IRS for review and comment. Treasury stated that it did not have comments on this report section. IRS provided technical comments, which GAO incorporated as appropriate.

GAO product. *Excise Taxes: Action Needed to Improve Compliance for Sport Fishing and Archery Imports.* [GAO-24-106569](#). Washington, D.C.: July 29, 2024.



38. Census Bureau IT Modernization

The Census Bureau should use best practices to develop a reliable cost estimate for its enterprise-wide data dissemination program to better manage the costs of the program.

Implementing Entity

Department of Commerce

Related GAO Product

[GAO-24-105979](#)

Recommendations

One recommendation for Commerce

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Why this matters. The Census Bureau—a component of the Department of Commerce—collects comprehensive data about the nation’s people and economy that are essential to government functions. These functions include apportioning seats in the House of Representatives, determining federal and state funding needs, and identifying how the COVID-19 pandemic affected education and employment. To collect these data, the Bureau conducts various censuses and surveys, including the decennial census, the Economic Census, and the American Community Survey.

Because of the importance of this data, IT systems that support data collection, processing, and dissemination are foundational to the Bureau’s censuses and surveys. For example, for the 2020 Census, the Bureau developed and deployed 52 IT systems to support operations. However, its censuses and surveys have largely relied on IT systems specific to each census or survey.

In recent years, the Bureau embarked on a large-scale effort to modernize and consolidate its data collection, storage, and dissemination IT systems for its censuses and surveys. As part of those efforts, in 2017 the Bureau initiated the Center for Enterprise Dissemination Services and Consumer Innovation program. In September 2022, it developed a lifecycle cost estimate of \$753 million that covers the program through 2030.

What GAO found. In April 2024, [GAO found](#) that the Bureau’s cost estimate for the program was unreliable. The program substantially met two of the four characteristics of a high-quality, reliable cost estimate (well-documented and accurate), but it partially met the remaining two characteristics (credible and comprehensive). For example, related to the credible characteristic, the Bureau conducted an independent cost estimate, but did not conduct a comprehensive risk and uncertainty analysis. Such an analysis would allow the Bureau to quantify certain risks and identify the effects of changing key cost driver assumptions and factors.

Related to the comprehensive characteristic, the Bureau did not include sufficient details on the technical solution to be implemented, which would help ensure that the cost estimate reflects the current technical baseline. All characteristics need to be met or substantially met for a cost estimate to be considered reliable.

Recommendation. GAO recommended the Bureau develop reliable cost estimates using best practices for the program as described in GAO’s Cost Estimating and Assessment Guide, in particular those practices related to the comprehensive and credible characteristics. The Bureau agreed with the recommendation. In October 2024, it provided an action plan with steps it planned to take to improve the cost estimate. These steps include developing a Cost Analysis Requirements Description to detail documentation of scope and to ensure the accuracy of the data to effectively estimate future costs, as well as updating its program office estimate to reflect program changes and actual costs.

In February 2025, the Bureau provided updated cost documentation, including a lifecycle cost estimate, cost analysis requirements description, and basis of estimate. As of March 2025, GAO is evaluating this documentation to determine whether the Bureau's actions have implemented the recommendation.

Potential benefits. A reliable cost estimate would better ensure that the Bureau is effectively planning, managing, and overseeing the Center for Enterprise Dissemination Services and Consumer Innovation. While a reliable cost estimate could inform scoping and other resourcing decisions, GAO cannot estimate the amount of cost savings, if any, that could be achieved by incorporating best practices because appropriate program data were not available.

Agency comments. GAO provided a draft of this report section to the Department of Commerce and the Census Bureau for review and comment. The Bureau provided technical comments, which GAO incorporated as appropriate.

GAO product. *IT Modernization: Census Bureau Needs Reliable Cost and Schedule Estimates.* [GAO-24-105979](#). Washington, D.C.: April 29, 2024.



39. DHS Financial Systems Modernization

The Department of Homeland Security should fully incorporate key elements of effective independent verification and validation in its systems engineering guidance, which could help maximize the value of its investment in independent verification and validation of acquisition efforts, such as its financial systems modernization.

Implementing Entity

Department of Homeland Security

Related GAO Product

[GAO-24-106895](#)

Recommendations

One recommendation for DHS

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Why this matters. Since the Department of Homeland Security's (DHS) creation in 2003, it has faced significant internal control and financial management systems deficiencies that have hampered the agency's ability to effectively manage its financial operations. In September 2013, [GAO reported](#) that DHS's two previous attempts to modernize its financial management systems, beginning in 2004, failed after years of development and over \$56 million in costs. GAO added DHS IT and financial management functions to its High-Risk List to help focus greater attention on these issues.

To help address its financial management systems issues, DHS is executing a multiyear plan to implement new financial management systems at some of its components. In February 2023, [GAO reported](#) that DHS resumed its financial systems modernization efforts in 2014 adopting a decentralized, component-level approach. According to DHS planning documentation, system implementation as well as operations and support for these efforts are estimated to cost more than \$1.6 billion for fiscal years 2018 through 2037.

Independent experts can provide management with an objective assessment of an IT program's processes, products, and risks throughout its life cycle. This service is called independent verification and validation. It can help ensure the quality of program deliverables, improving business and requirements analysis, software development, and system and integration testing. It can also help management detect and correct problems earlier on in the acquisition process.

What GAO found. In July 2024, [GAO reported](#) that DHS's acquisition management and systems engineering guidance did not fully incorporate any of the 10 key elements for effective independent verification and validation.

GAO has long recognized the use of independent verification and validation as a leading practice for federal agencies in acquiring programs that are complex, large scale, or high risk. To fully realize its benefits, organizations should implement all key elements such as establishing risk-based criteria for determining which programs should be subject to independent verification and validation; and defining the technical, managerial, and financial independence requirements for the independent verification and validation agent.

For example, GAO found that DHS's systems engineering guidance instructs DHS officials to consider risk when deciding whether to conduct certain technical activities and reviews for systems acquisition programs. However, it does not include specific risk-based criteria to facilitate deciding whether, or the extent to which, a program should use independent verification and validation services. Further, the guidance does not specifically address whether or how the services should be defined and documented, including the facilities, personnel, tools, techniques, and methods that should be used.

Recommendations. In July 2024, GAO recommended that the Under Secretary for Management should ensure that the Director of the Office of Program Accountability and Risk Management fully incorporates key elements of effective independent verification and validation in DHS's systems engineering guidance. DHS concurred with this recommendation and described actions it will take to address the issues identified.

According to DHS, in January 2025, the Deputy Under Secretary of Management signed a revision to the Instruction that is accompanied by DHS's "Systems Engineering Lifecycle Guidebook." DHS said the Instruction and Guidebook provide procedural implementation guidance for a related Directive for managing acquisitions. According to DHS, the Directive, Instruction, and Guidebook together provide the framework for consistent departmental management of DHS's acquisitions. DHS needs to revise its Guidebook to fully incorporate GAO's feedback and take measures to include key elements of effective independent verification and validation. According to DHS, the Guidebook is under revision with an estimated completion date of June 2025.

Potential benefits. Fully incorporating key elements of effective independent verification and validation could help DHS meet its cost, schedule, and mission goals, and help maximize the value of its investment in its independent verification and validation efforts for system acquisition programs, such as its financial systems modernization. At this time, GAO cannot precisely estimate any future financial benefits that could result from this recommendation because they will depend on whether, when, and how DHS implements GAO's recommendation.

Agency comments. GAO provided a draft of this report section to DHS for review and comment. DHS provided technical comments, which were incorporated as appropriate. DHS also noted the agency's continuing commitment and efforts to modernize its financial management systems.

GAO product. *Financial Management Systems: DHS Should Improve Plans for Addressing Its High-Risk Area and Guidance for Independent Reviews.* [GAO-24-106895](#). Washington, D.C.: July 30, 2024.



40. Oil and Gas IT System

Improved leadership and oversight at the Department of the Interior and Bureau of Land Management could prevent continued productivity losses and cost overruns from a failed data system development, resulting in **tens of millions of dollars** in savings over several years.

Implementing Entity

Department of the Interior and Bureau of Land Management

Related GAO Product

[GAO-24-107223](#)

Recommendations

One recommendation each for Interior and BLM

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Why this matters. The Department of the Interior’s Bureau of Land Management (BLM) relies on its Automated Fluid Minerals Support System to regulate the use of fluid minerals on federal lands to protect human health and the environment and ensure the American people get a fair return from energy production. BLM uses the system to monitor oil and gas activities from federally managed onshore mineral resources.

In 2013, BLM started modernizing the support system. It fully deployed the updated system in July 2021. Three months later, BLM declared it a failure, citing persistent functionality problems. In its budget request for fiscal year 2025, BLM requested at least \$11 million to develop a new system.

Interior’s Chief Information Officer (CIO) has the responsibility to oversee processes for managing Interior’s IT investments, including implementing and enforcing applicable IT management principles, standards, and guidelines; monitoring the performance of IT programs; and advising the department head whether to continue, modify, or terminate such programs. Effectively managing projects entails, among other things, pulling together essential cost, schedule, and performance goals—known as a baseline—in a meaningful, coherent fashion so that managers have an accurate view of the project’s development status. Interior’s CIO also conducts periodic reviews of Interior’s IT investments, including BLM’s support system modernization.

What GAO found. In September 2024, [GAO reported](#) that the support system modernization effort cost more and took longer than planned. Though the system delivered some new functionalities, it did not meet all of BLM’s goals and performed worse than the legacy system in several ways. According to BLM, the system modernization cost at least \$40 million—triple its original estimate—and was fully deployed 4 years later than planned.

Further, while BLM anticipated the modernization would increase productivity, it found that the new system required more time to complete tasks, costing over \$19 million in lost productivity in 2021. Due to significant problems with the system’s reliability, such as frequent errors and data integrity issues, BLM could not use the new system as the system of record for oil and gas activities, relying instead on paper records. According to BLM officials, the system remains operational but has continued to have significant reliability, data integrity, and slow performance issues.

GAO found that BLM did not have an Interior-approved baseline for the system until over 2 years into the modernization project. Contrary to federal requirements, Interior does not have a policy governing project baselines and their review. Such baselines help managers control cost, keep on schedule, and ensure the project meets performance goals.

Another key factor contributing to the system failing was the lack of effective leadership and oversight. Interior officials who oversee IT projects stated they were not aware of the system's failure until GAO raised it to their attention. Interior's CIO continued to publicly report that the system modernization was a very low risk investment, until and beyond the point when BLM declared the project a failure.

Recommendations. In September 2024, GAO recommended that (1) Interior's CIO strengthen IT leadership and oversight by implementing leading practices in IT governance for major IT investments, including this system's replacement; and (2) the Director of BLM document concurrence from Interior's CIO that BLM is implementing policies and procedures for developing IT systems that are in alignment with the CIO's direction. Interior concurred with both recommendations and agreed that it and BLM would take actions to implement them.

As of February 2025, Interior has started to review specific IT development programs and plans to continue to strengthen its leadership and oversight. BLM has updated its IT guidance on baselines and is coordinating with Interior's CIO to obtain concurrence that BLM is in alignment with the CIO's direction, according to BLM officials.

To fully implement GAO's recommendation, Interior should continue to adopt the leading practices summarized in GAO's report for effectively controlling and reviewing IT investments. These practices included, among other things, ensuring that program officials are actively engaged with stakeholders and have the necessary knowledge and skills, involving users and stakeholders in the development of requirements, and testing system functionality by end users prior to formal end-user acceptance testing.

GAO also recommended that Interior's CIO ensure its new IT investment baseline management policy meets OMB requirements and strengthens internal controls. As of February 2025, Interior had implemented this recommendation by issuing its new baseline management policy to meet OMB requirements and strengthening related internal controls.

Potential benefits. By implementing leading practices and taking corrective actions, Interior and BLM could help prevent future productivity losses and cost and schedule overruns. GAO cannot precisely estimate the amount of financial benefits that could result from these recommendations because savings would depend on whether, when, and how the recommendations are implemented, and on the facts and circumstances of future investments. However, if productivity losses and cost overruns similar to those on the failed project were prevented, the benefits would amount to tens of millions of dollars of savings.

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

GAO product. *Oil and Gas: Interior Urgently Needs Leadership and Oversight to Address IT System Development Failure.* [GAO-24-107223](#). Washington, D.C.: September 10, 2024.



Source: PhotoDisc. | GAO-25-107604

41. SBA Certification IT Modernization

The Small Business Administration should ensure that it follows schedule and cost estimating leading practices for its IT modernization projects to reduce the risk of future schedule or cost overruns, which could lead to cost savings.

Implementing Entity

Small Business Administration

Related GAO Product

[GAO-25-106963](#)

Recommendations

Two recommendations for SBA

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Why this matters. In fiscal year 2023, the federal government awarded \$178.6 billion in contracts to small businesses. The Small Business Administration (SBA) helps small businesses participate in federal contracting through a variety of contracting assistance programs. These programs rely on multiple IT systems that GAO and SBA’s Office of the Inspector General had previously reported as having shortcomings, including issues with reconciling data between systems and limitations in functionality. However, SBA’s past attempts to modernize its IT systems experienced challenges and did not deliver expected results.

What GAO found. In November 2024, [GAO reported](#) that SBA started the Unified Certification Platform project in 2023 to allow small businesses to more efficiently apply for and maintain certifications to SBA’s contracting assistance programs. GAO found that SBA had not fully implemented leading practices for assessing schedules and estimating costs in the management of its Unified Certification Platform project.

For example, the agency did not create an integrated master schedule for the project; instead, it used a “product road map” that did not include important information such as relationships or dependencies between tasks. Further, SBA’s cost estimate was unreliable due to largely relying on subject matter expertise instead of supporting data or methodologies, among other shortcomings.

Recommendations. In November 2024, GAO recommended that SBA establish and implement policies and procedures for its IT modernization projects to ensure it develops both (1) integrated master schedules and (2) cost estimates using leading practices—described in GAO’s Schedule Assessment Guide and its Cost Estimating and Assessment Guide, respectively.

SBA agreed with GAO’s first recommendation, and it disagreed with the second recommendation because its existing policy references GAO’s cost guide. However, SBA’s policy suggests but does not require the agency to follow leading practices identified in GAO’s cost guide when making IT investments. Additionally, GAO identified gaps in SBA’s implementation of the cost estimating leading practices for the Unified Certification Platform project. For example, the cost estimate did not include government and system operations costs. When a cost estimate is missing cost elements, the total cost will be underestimated. As a result, GAO believes the recommendation is warranted.

Potential benefits. While GAO cannot estimate the amount of financial benefits because the scope and scale of SBA’s future IT modernization projects is unknown, GAO believes that implementing these recommendations will improve the agency’s cost and schedule management for these projects. Further, SBA management will be better positioned to manage the risk of cost and schedule overruns on future IT modernization projects by making decisions using better quality cost and schedule project control data.

Agency comments. GAO provided a draft of this report section to SBA for review and comment. SBA did not provide comments on this report section.

GAO product. *IT Modernization: SBA Urgently Needs to Address Risks on Newly Deployed System.* [GAO-25-106963](#). Washington, D.C.: November 6, 2024.



Source: PhotoDisc. | GAO-25-107604

42. Software Licensing Practices

Selected federal agencies implementing cloud computing software and services should take action to identify, analyze, and mitigate potential impacts from restrictive software licensing practices, which could result in cost savings.

Implementing Entity

Department of Defense, Department of Justice, Department of Transportation, Department of Veterans Affairs, National Aeronautics and Space Administration, Office of Personnel Management, and Social Security Administration

Related GAO Product

[GAO-25-107114](#)
[GAO-23-106290](#)

Recommendations

Seven recommendations—one each for DOD, DOJ, DOT, VA, NASA, OPM, and SSA

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Why this matters. The federal government spends more than \$100 billion annually on IT investments. Since 2010, the Office of Management and Budget has required agencies to shift IT services to cloud computing when feasible. Along with its potential to transform agencies’ use of IT, cloud computing presents specific challenges that may impede agencies’ ability to realize the full benefits of cloud-based solutions. For example, in planning for cloud computing, agencies may encounter restrictive software licensing practices—which GAO has defined as any software licensing agreements or vendor processes that limit, impede, or prevent agency efforts to use software in cloud computing.

What GAO found. Five of seven selected agencies [GAO assessed](#) described cost impacts that they had experienced from restrictive software licensing practices. The agencies impacted were the Departments of [Defense](#) (DOD), Justice (DOJ), Transportation (DOT), and Veterans Affairs (VA); and the National Aeronautics and Space Administration (NASA). Officials from the five selected agencies were unable to specify the actual amounts of the cost impacts because the agencies had not quantified the specific costs associated with the actual or potential restrictive practices encountered. Officials from the Social Security Administration (SSA) and the Office of Personnel Management (OPM) reported that their agencies had not encountered any cost impacts caused by restrictive software licensing practices. Table 7 identifies restrictive licensing practices experienced by the five agencies and the number of agencies that reported experiencing a cost impact due to each restrictive practice.

Table 7: Restrictive Licensing Practices that Impacted Cloud Computing Costs at Five Selected Agencies	
Description of restrictive practice	Number of agencies that reported experiencing a cost impact
Vendor required repurchase of same licenses for use in cloud.	4
Vendor charged additional fees to use its software on infrastructure from other cloud service providers.	3
Vendor charged more (e.g., a conversion fee) to migrate its software to the cloud under an agency’s existing licenses used in on-premise systems.	2
Vendor bundled frequently used software with other software, making it available only at the bundled price.	1
Vendor offered original software licenses at a discounted or low price, but significantly increased the cost of adding additional licenses, which dramatically increased total investment costs.	1

Source: GAO analysis of information provided by agency officials. | GAO-25-107604

Specifically, according to agency officials:

- **Licensing costs increased.** Four vendors required four agencies to repurchase the same licenses for cloud use that they had been using on their premises. In addition, licensing costs increased at one of these agencies because one vendor bundled frequently used software with other software, making it available only at the bundled price. In another example, the total life cycle cost for an investment at one agency increased dramatically because one vendor had originally offered software licenses at a discounted or low price, but significantly increased the cost for purchasing additional licenses later in the investment.
- **Infrastructure costs increased.** Two vendors charged additional fees to three agencies to use their software on infrastructure from third-party cloud service providers.
- **Acquisition costs increased.** One vendor required an agency to pay a conversion fee to change a license from use on premise to use in the cloud.

None of the seven agencies had fully established guidance that specifically addressed the two key activities for managing restrictive software licensing practices: (1) identifying and analyzing impacts of such practices during the acquisition process and for established IT investments or projects, and (2) developing plans for mitigating adverse impacts. Moreover, while six of the seven agencies reported encountering such practices, none of these agencies had consistently implemented these two key activities.

Recommendations. In November 2024, GAO recommended that six agencies update and implement guidance to fully address identifying, analyzing, and mitigating the impacts of restrictive software licensing practices on cloud computing efforts. Five agencies agreed with the recommendations. DOJ did not agree with the recommendation made to it because the key activities described in GAO's report are based on leading industry practices and are not required by federal law or guidance. While there is no current federal law or guidance for managing restrictive practices, GAO maintains that the leading practices are appropriate in this context and the recommendations are warranted to help ensure efficient use of federal funds.

In addition, in September 2023, GAO recommended that DOD update and implement guidance for managing such practices. DOD concurred with the recommendation and, as of January 2025, expected to establish relevant guidance by June 2026. As of March 2025, the other six agencies did not provide updates on actions taken to address the recommendations.

Potential benefits. GAO cannot estimate the potential savings that agencies may derive from taking these actions because the selected agencies lacked appropriate data, such as the costs of additional licenses. However, by fully establishing guidance for managing restrictive practices and taking consistent action to identify, analyze, and mitigate potential impacts from such practices, the selected agencies would be better positioned to identify opportunities to achieve cost savings.

Agency comments. GAO provided a draft of this report segment to DOD, DOJ, DOT, VA, NASA, OPM, and SSA for review and comment. All agencies stated that they did not have comments on this report section.

GAO products. *Cloud Computing: Selected Agencies Need to Implement Updated Guidance for Managing Restrictive Licenses.* [GAO-25-107114](#). Washington, D.C.: November 13, 2024; and *DOD Software Licenses: Better Guidance and Plans Needed to Ensure Restrictive Practices Are Mitigated.* [GAO-23-106290](#). Washington, D.C.: September 12, 2023.



MISSION AREA
**Training, employment,
and education**

Source: Maksym Yemelyanov/Suriyo/
stock.adobe.com. | GAO-25-107604

43. Head Start Programs Under Interim Management

The Department of Health and Human Services should enforce enrollment requirements for Head Start programs that are under interim management, which may allow it to recapture **ten million dollars or more** in grant funds.

Implementing Entity

Department of Health and Human Services

Related GAO Product

[GAO-25-106954](#)

Recommendations

Two recommendations for HHS

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Why this matters. The Department of Health and Human Services' (HHS) Office of Head Start (OHS) administers the Head Start program, which promotes school readiness by supporting the comprehensive development of children in poverty through education, nutrition, health, social, and other services. Head Start served nearly 800,000 children and families in school year 2022-23. OHS provides grants directly to local organizations, known as Head Start grant recipients, which operate Head Start programs in local communities nationwide. Each grant recipient's funding is directly tied to the number of children they are approved to serve—their funded enrollment. The Head Start Act, as amended, requires that grant recipients enroll 100 percent of their funded enrollment and maintain a waiting list.

When a grant recipient loses its ability to provide Head Start services (e.g., because OHS has suspended their grant due to mismanagement), OHS's contracted interim manager operates the local program temporarily until OHS can select a new grant recipient through its competitive grants process. Head Start programs under interim management were funded to serve nearly 4,000 children in the 2022-2023 school year.

What GAO found. In December 2024, [GAO reported](#) that OHS had not adequately assessed whether programs under interim management met Head Start standards. Specifically, GAO found that OHS had not conducted fiscal monitoring or enforced Head Start enrollment standards for programs under interim management, both of which are required by the Head Start Act (42 U.S.C. §§ 9836a(c)(2)(I), 9837(g)). Local Head Start staff described concerns about financial practices while programs were under interim management, including purchasing equipment they considered unnecessary and paying more than they considered typical for services.

Further, GAO found that programs under interim management, on average, did not meet enrollment standards in recent years. While OHS may reduce, withhold, or recapture grant funding from grant recipients that fail to meet and maintain their funded enrollment levels and must redistribute these funds to other programs, OHS has never done so for programs under interim management.

Recommendations. In December 2024, GAO recommended that HHS (1) ensure OHS conducts fiscal monitoring reviews as required, and (2) enforce enrollment standards for programs under interim management as required. HHS disagreed with the recommendation to conduct fiscal monitoring reviews on the basis that it would not be feasible to fully align fiscal monitoring practices for interim programs to those for all other programs.

For example, since grants are not typically under interim management for the same time period as covered by other Head Start grants—five years—OHS officials said programs under interim management require an

adjusted approach to fiscal monitoring. GAO clarified that fiscal monitoring for interim programs did not necessarily need to follow the same processes as fiscal monitoring for other Head Start programs. HHS agreed with the recommendation to enforce enrollment standards.

As of March 2025, the agency has taken steps to address the recommendation related to fiscal monitoring reviews. Officials said OHS will include a fiscal assessment section in monitoring review protocols to assess programs that have been operating under interim management for more than one year. Further, officials stated that they scheduled eight monitoring reviews for such programs between February and May 2025. Also, OHS officials stated that the agency will develop an approach to address low enrollment in programs under interim management. To fully implement these recommendations, HHS will need to provide documentation of the change in monitoring review protocols and its new approach to addressing low enrollment. HHS officials stated that they would provide the updated monitoring review protocols by July 2025.

Potential benefits. By strengthening monitoring and oversight of programs under interim management, OHS could identify and remedy challenges sooner and improve child safety, work environments, and enrollment levels in Head Start programs under interim management. Doing so would help OHS better support the purpose of interim management--to provide crucial stability to children and families during transitions between Head Start service providers.

GAO cannot precisely estimate the amount of grant funds that OHS could save by conducting fiscal monitoring reviews and enforcing enrollment standards because the amount of financial benefit depends on a number of factors that cannot be reliably predicted, such as the amount of future expenditures and enrollment rates. However, if OHS recaptured, withheld, or reduced funding in response to under-enrollment in programs under interim management and redistributed these funds, it could save ten million dollars or more over five years, based on GAO analysis of enrollment data from fiscal years 2018 through 2022.

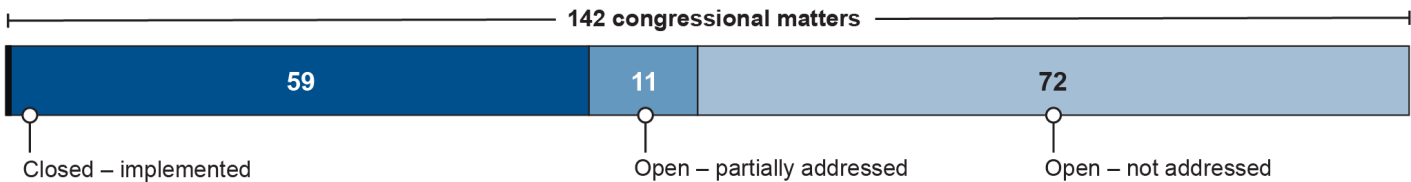
Agency comments. GAO provided a draft of this report section to HHS for review and comment. HHS provided technical comments on this report section, which GAO incorporated as appropriate.

GAO product. *Head Start: Action Needed to Reduce Potential Risks to Children and Federal Funds in Programs under Interim Management.* [GAO-25-106954](#). Washington, D.C.: December 19, 2024.

Appendix IV: Open Congressional Matters, by Mission

In our 2011 to 2025 annual reports, we directed 142 matters to Congress, of which 83 remain open. Legislation was introduced in the 118th or 119th Congress to address 27 of the open matters (about 33 percent), but as of February 2025, that legislation had not been enacted. Of the 83 open matters, 72 are not addressed and 11 are partially addressed, as of March 2025. Fifty-nine of the matters have been implemented (see figure 12).

Figure 12: Status of Duplication and Cost Savings Congressional Matters, as of March 2025




Source: GAO. | GAO-25-107604

Notes: These data include matters related to our prior annual reports, from our prior reports not previously tracked in this body of work but that have potential financial benefits, and those newly identified in this annual report. There are an additional 11 matters that we closed as no longer valid due to changing circumstances.

The tables below have more information on the 83 open congressional matters. Our [Duplication and Cost Savings website](#) contains a downloadable spreadsheet with information on all matters and recommendations in our Duplication and Cost Savings body of work.

Table 8: Open Congressional Matters in the Agriculture Mission Area

<div>  </div>	
Mission Area: Agriculture	
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Agricultural Quarantine Inspection Fees	<p>Congress should consider allowing the Department of Agriculture (USDA) to set Agricultural Quarantine Inspection (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. (GAO-13-268)</p> <p>Potential Financial Benefit: Tens of millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p> <hr/> <p>Congress should consider amending USDA's authorization to assess 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. (GAO-13-268)</p> <p>Potential Financial Benefit: Millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Crop Insurance	<p>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. (GAO-17-501)</p> <p>Potential Financial Benefit: Billions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 5698, §§ 8(2), 10; S. 5104, § 7</p>

Appendix IV: Open Congressional Matters, by
Mission

Congress may wish to 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. ([GAO-12-256](#))

Potential Financial Benefit: One billion dollars or more

Related Legislation that would partially or fully address open matter:

119th Congress: None identified

118th Congress: H.R. 5698, § 3(2)(C); S. 5104, § 3(2)

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. ([GAO-14-700](#))

Potential Financial Benefit: One billion dollars or more

Related Legislation that would partially or fully address open matter:

119th Congress: None identified

118th Congress: None identified

Congress should consider reducing premium subsidies for the highest income participants. ([GAO-15-356](#))

Potential Financial Benefit: Tens of millions of dollars

Related Legislation that would partially or fully address open matter:

119th Congress: None identified

118th Congress: H.R. 5698, § 3(2)(B); S. 5104, § 3

Food Safety

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. ([GAO-02-47T](#))

Potential Financial Benefit: None identified

Related Legislation that would partially or fully address open matter:

119th Congress: None identified

118th Congress: None identified

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. ([GAO-15-180](#))

Potential Financial Benefit: None identified

Related Legislation that would partially or fully address open matter:

119th Congress: None identified

118th Congress: S. 5103, § 2(a)

Congress should consider formalizing the Food Safety Working Group through statute to help ensure sustained leadership across food safety agencies over time. ([GAO-15-180](#))

Potential Financial Benefit: None identified


Related Legislation that would partially or fully address open matter:

119th Congress: None identified

118th Congress: None identified

Source: GAO; Photo: USDA and PhotoDisc. | GAO-25-107604

Table 9: Open Congressional Matters in the Defense Mission Area

	<p>Mission Area: Defense</p>
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
<p>Armed Forces Retirement Home</p>	<p>Congress should consider taking action to address the Armed Forces Retirement Home's (AFRH) financial shortfalls. This could include consideration of some level of continued General Fund transfers and the following proposals by AFRH management (GAO-24-106171):</p> <ul style="list-style-type: none"> • Amending 37 U.S.C. § 1007(i) to require (1) an increase in the amount of the payroll deductions from eligible service members and (2) that such deductions be adjusted for inflation on a recurring basis. • Passing legislation to authorize withholding from National Guard and Reserve members eligible for residence at AFRH, similar to withholding currently authorized from armed forces on active duty. • Passing legislation to authorize AFRH to receive reimbursement from appropriate sources for relevant health and medical care services provided to AFRH's residents. <p>Potential Financial Benefit: One hundred million dollars or more</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
<p>F-35 Lightning II Sustainment</p>	<p>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. (GAO-21-439)</p> <p>Potential Financial Benefit: May contribute to hundreds of millions of dollars^a</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
<p>Foreign Military Sales Administrative Account</p>	<p>Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account. (GAO-18-401)</p> <p>Potential Financial Benefit: Tens of millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Personnel Vetting	<p>Congress should consider requiring the Secretary of Defense to direct the National Background Investigation Services (NBIS) Program Management Office to develop a reliable program schedule and cost estimate for NBIS as defined in our <i>Schedule Assessment Guide</i>, <i>Cost Estimating and Assessment Guide</i>, and <i>Agile Assessment Guide</i>. (GAO-23-105670)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
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Source: GAO; Photo: Department of Defense/ Helene C. Stikkel. | GAO-25-107604

^aThis potential financial benefit is not attributable to this matter for congressional consideration alone but could result from the combined effect of implementing two or more matters or recommendations.

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

	<p>Mission Area: Economic Development</p>
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Treasury’s Foreclosure Prevention Efforts	<p>Congress should consider rescinding any excess Making Home Affordable balances that the Department of the Treasury deobligates and does not move into the Housing Finance Agency Innovation Fund for the Hardest Hit Housing Markets. (GAO-16-351)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Source: GAO; Photo: PhotoDisc. | GAO-25-107604

Table 11: Open Congressional Matters in the Energy Mission Area



Mission Area: Energy


Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
DOE's Treatment of Hanford's High-Level Waste	<p>Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency (EPA) and the State of Washington, the Department of Energy's (DOE) authority at Hanford to determine, in consultation with the Nuclear Regulatory Commission (NRC), whether portions of the tank waste can be managed as a waste type other than high-level radioactive waste. (GAO-24-106989)</p> <p>Potential Financial Benefit: May contribute to billions of dollars^a</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
DOE's Treatment of Hanford's Low-Activity Waste	<p>Congress should consider clarifying, in a manner that does not impair the regulatory authorities of EPA and any state, DOE's authority to determine, in consultation with NRC, whether portions of the tank waste that can be managed as a waste type other than high-level waste and can be disposed of outside the state of Washington. (GAO-22-104365)</p> <p>Potential Financial Benefit: May contribute to tens of billions of dollars^a</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p> <hr/> <p>Congress should consider (i) authorizing DOE to classify the volumes of waste corresponding to the second phase of the Test Bed Initiative for out-of-state disposal as something other than high-level waste and (ii) specifying that the Resource Conservation and Recovery Act's high-level waste vitrification standard does not apply to this volume of waste. (GAO-22-104365)</p> <p>Potential Financial Benefit: May contribute to tens of billions of dollars^a</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

	<p>Congress should consider clarifying, in a manner that does not impair the regulatory authorities of EPA and the state of Washington, DOE's authority at Hanford to determine, in consultation with NRC, whether portions of the supplemental Low-Activity Waste can be managed as a waste type other than high-level waste. (GAO-17-306)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Strategic Petroleum Reserve	<p>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 international obligations. (GAO-18-477)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Source: GAO; Photo: ©Corbis. | GAO-25-107604

^aThis potential financial benefit is not attributable to this matter for congressional consideration alone but could result from the combined effect of implementing two or more matters or recommendations.

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

	Mission Area: General Government
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Blockchain in Finance	<p>Congress should consider legislation that designates a federal regulator to provide for comprehensive regulatory oversight of spot markets for nonsecurity crypto assets, including requirements intended to protect investors from fraud and market manipulation and to promote market integrity. (GAO-23-105346)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 4763; H.R. 5745; S. 2281</p> <hr/> <p>Congress should consider legislation providing for consistent and comprehensive oversight of stablecoin arrangements. Such legislation might include provisions identifying which institutions are eligible to issue such stablecoins; establishing minimum requirements for the composition of reserve assets and requirements for regular audits of and public disclosures of reserve assets and audit results; establishing prudential standards; and establishing redemption rights. (GAO-23-105346)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None Identified</p> <p>118th Congress: H.R. 4766; H.R. 5745; S. 2281, S. 4155</p>
Consumer Product Safety Oversight	<p>Congress should consider establishing a formal comprehensive oversight mechanism for consumer product safety agencies to address crosscutting issues as well as inefficiencies related to fragmentation and overlap such as communication and coordination challenges and jurisdictional questions between agencies. Different types of formal mechanisms could include, for example, creating a memorandum of understanding to formalize relationships and agreements or establishing a task force or interagency work group. As a starting point, Congress may wish to obtain agency input on options for establishing more formal coordination. (GAO-15-52)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

**Emergency Relief Funds
Accountability**

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. ([GAO-22-105715](#))

Potential Financial Benefit: Identified but no estimate

Related Legislation that would partially or fully address open matter:

119th Congress: S. 78

118th Congress: S. 5098

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. ([GAO-22-105715](#))

Potential Financial Benefit: Identified but no estimate

Related Legislation that would partially or fully address open matter:

119th Congress: H.R. 1533; S. 80

118th Congress: H.R. 877; H.R. 8343, H.R. 9537; S. 2924

Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud. ([GAO-22-105715](#))

Potential Financial Benefit: One billion dollars or more

Related Legislation that would partially or fully address open matter:

119th Congress: None identified

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

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. ([GAO-22-105715](#))

Potential Financial Benefit: Identified but no estimate

Related Legislation that would partially or fully address open matter:

119th Congress: H.R. 1558; S. 75

118th Congress: S. 4700

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. ([GAO-22-105715](#))

Potential Financial Benefit: Identified but no estimate

Related Legislation that would partially or fully address open matter:

119th Congress: H.R. 1533; S. 269

118th Congress: S. 2492

Excise Taxes on Sport Fishing and Archery Imports	<p>Congress should consider making U.S. online marketplaces responsible for excise taxes on sales of imported sport fishing and archery equipment that they are involved in between foreign sellers and U.S. consumers (GAO-24-106569)</p> <p>Potential Financial Benefit: One million dollars or more</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: H.R. 1494</p> <p>118th Congress: None identified</p>
Financial Regulatory Structure	<p>Congress should consider whether additional changes to the financial regulatory structure are needed to improve (1) the efficiency and effectiveness of oversight; (2) the consistency of consumer and investor protections; and (3) the consistency of financial oversight for similar institutions, products, risks, and services. (GAO-16-175)^a</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p> <hr/> <p>Congress should consider whether legislative changes are necessary to align the Financial Stability Oversight Council's authorities with its mission to respond to systemic risks. (GAO-16-175)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Foreign Asset Reporting	<p>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. (GAO-19-180)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
GAO's High-Risk Series	<p>Congress should consider requiring that interagency groups formed to address high-risk and other key challenges develop and implement a collaboration plan incorporating GAO's leading interagency collaboration practices. (GAO-25-107743)</p> <p>Potential Financial Benefit: None Identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Ginnie Mae's Mortgage-Backed Securities Program	<p>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. (GAO-19-191)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

**Appendix IV: Open Congressional Matters, by
Mission**

Governmental Bonds	<p>Congress should consider whether facilities, including hotels and golf courses, that are privately used should be financed with tax-exempt governmental bonds. (GAO-08-364)</p> <p>Potential Financial Benefit: Billions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Internal Revenue Service (IRS) Enforcement Efforts	<p>Congress may wish to require payers to report service payments to corporations, thereby reducing payers' burden to determine which payments require reporting. (GAO-09-238)</p> <p>Potential Financial Benefit: Billions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p> <hr/> <p>Congress may wish to make owners of rental real estate subject to the same payment reporting requirements regardless of whether they engaged in a trade or business under current law. (GAO-08-956)</p> <p>Potential Financial Benefit: One billion dollars or more</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
IRS Authority to Correct Returns with Ineligible IRA Contributions	<p>Congress may wish to provide the IRS 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. (GAO-09-146)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
New Markets Tax Credit	<p>Congress should consider offering grants in lieu of credits to Community Development Entities (CDE) if it extends the program again. If it does so, Congress should require 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 Credit; how costs for administering the program incurred by the Community Development Financial Institutions Fund, CDEs, and investors would change; and whether the grant program otherwise affects the success of efforts to assist low-income communities. One option would be for Congress to set aside a portion of funds to be used as grants and a portion to be used as tax credit allocation authority under the current structure of the program to facilitate comparison of the two program structures. (GAO-10-334)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Appendix IV: Open Congressional Matters, by
Mission

Paid Tax Return Preparers	<p>If Congress agrees that significant paid preparer errors exist, it should consider legislation granting IRS the authority to regulate paid tax preparers. (GAO-14-467T)</p> <p>Potential Financial Benefit: One hundred million dollars or more</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 2702; S. 1209</p>
Research Tax Credit	<p>Congress could eliminate the regular credit and add a minimum base amount (equal to 50 percent of a taxpayer's current spending) to the method for computing the alternative simplified credit. (GAO-10-136)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
S Corporations	<p>Congress could require S corporations to use information already available to them to calculate shareholders' basis as completely as possible and report it to shareholders and IRS. (GAO-10-195)</p> <p>Potential Financial Benefit: Hundreds of millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Simple Tax Return Errors	<p>Congress may want to consider granting IRS broader math error authority (MEA), with appropriate safeguards against misuse of that authority, to correct errors during tax return processing. (GAO-10-349)^a</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Sole Proprietor Compliance	<p>Congress should consider legislation requiring the Secretary of the Treasury to ensure the tax gap strategy includes (1) a segment on improving sole proprietor compliance that is coordinated with broader tax gap reduction efforts, and (2) a specific, integrated plan that could include options we identified, as we recommended in July 2007. (GAO-24-105281)</p> <p>Potential Financial Benefit: May contribute to hundreds of millions of dollars^b</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p> <hr/> <p>Congress should consider requiring the Commissioner of Internal Revenue to work with the Secretary of the Treasury to implement tax withholding that is voluntary for companies facilitating payments for services provided by sole proprietors for those taxpayers who choose to participate, as we recommended in May 2020. (GAO-24-105281)</p> <p>Potential Financial Benefit: May contribute to hundreds of millions of dollars^b</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Appendix IV: Open Congressional Matters, by
Mission


Tax Filing	<p>Congress may wish to consider providing IRS with MEA 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. (GAO-11-481)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Tax Fraud and Noncompliance	<p>Congress should consider legislation to require that returns prepared electronically but filed on paper include a scannable code printed on the return. (GAO-18-544)</p> <p>Potential Financial Benefit: May contribute to hundreds of millions of dollars^b</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 2688; S. 3660</p>
Tax Policies and Enforcement	<p>Congress should consider revisiting the use of IRAs to accumulate large balances and considering ways to improve the equity of the existing tax expenditure on IRAs. Options could include limits on (1) the types of assets permitted in IRAs, (2) the minimum valuation for an asset purchased in an IRA, or (3) the amount of assets that can be accumulated in IRAs and employer-sponsored plans that get preferential tax treatment. (GAO-15-16)^a</p> <p>Potential Financial Benefit: Ten billion dollars or more</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: S. 5422</p>
U.S. Currency	<p>Congress should consider amending the law to provide the Secretary of the Treasury with the authority to alter the metal composition of coins if the new metal compositions reduce the cost of coin production and do not affect the size, weight, appearance, or electromagnetic signature of the coins. (GAO-19-300)</p> <p>Potential Financial Benefit: Millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: H.R. 1278</p> <p>118th Congress: H.R. 2817; S. 1228</p>

Source: GAO; Photo: PhotoDisc. | GAO-25-107604

^aAs of March 2025, the status of these matters was open – partially addressed.

^bThis potential financial benefit is not attributable to this matter for congressional consideration alone but could result from the combined effect of implementing two or more matters or recommendations.

Table 13: Open Congressional Matters in the Health Mission Area

	Mission Area: Health	
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable	
Critical Incidents in Medicare Skilled Nursing Facilities	<p>Congress should consider directing the Secretary of the Department of Health and Human Services (HHS) to implement additional reductions in payments to Skilled Nursing Facilities (SNF) that generate Medicare spending on potentially preventable critical incidents—hospital readmissions and emergency room visits that occur within 30 days of the SNF admissions—either through the SNF Value-Based Purchasing program or some other vehicle, including, as needed, making any appropriate modifications to enable HHS to take action. (GAO-21-408)</p> <p>Potential Financial Benefit: Hundreds of millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>	
Diet-Related Chronic Health Conditions	<p>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. (GAO-21-593)^a</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>	
DOD U.S. Family Health Plan	<p>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. (GAO-14-684)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>	


Appendix IV: Open Congressional Matters, by Mission

Medicaid Demonstration Waivers	<p>Congress could consider requiring HHS to improve the Medicaid demonstration review process, through steps such as improving the review criteria, better ensuring that valid methods are used to demonstrate budget neutrality, and documenting and clarifying the basis for the approved limits. We had previously recommended that HHS take these actions. (GAO-08-87)^a</p> <p>Potential Financial Benefit: Tens of billions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Medicaid Supplemental Payments	<p>Congress should consider requiring the Administrator of the Centers for Medicare & Medicaid Services to require states to submit an annual independent certified audit verifying state compliance with permissible methods for calculating non-Disproportionate Share Hospital supplemental payments. (GAO-13-48)^a</p> <p>Potential Financial Benefit: Ten million dollars or more</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Medicare Payments by Place of Service	<p>Congress should consider directing the Secretary of HHS 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)^a</p> <p>Potential Financial Benefit: \$156.9 billion</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 2863; H.R. 3129; H.R. 4473; H.R. 5378; S. 1869</p>
Medicare Payments to Certain Cancer Hospitals	<p>Congress should consider requiring Medicare to pay these prospective payment system (PPS)-exempt cancer hospitals (PCH) as it pays PPS teaching hospitals for both inpatient and outpatient services, or provide the Secretary of HHS with the authority to otherwise modify how Medicare pays PCHs, and provide that all forgone outpatient payment adjustment amounts be returned to the Supplementary Medical Insurance Trust Fund. (GAO-15-199)</p> <p>Potential Financial Benefit: Hundreds of millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Medicare's Health Care Payments	<p>Congress could exempt from the budget neutrality requirement savings attributable to policies that reflect efficiencies occurring when services are furnished together. (GAO-09-647)^a</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

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^aAs of March 2025, the status of these matters was open – partially addressed.

Table 14: Open Congressional Matters in the Homeland Security, Law Enforcement, or both Mission Area

	Mission Area: Homeland Security, Law Enforcement, or both
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Alternative Technologies for Radioactive Materials	<p>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. (GAO-22-104113)</p> <p>Potential Financial Benefit: May contribute to potential financial benefits but no estimate^a</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

	<p>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. (GAO-22-104113)</p> <p>Potential Financial Benefit: May contribute to potential financial benefits but no estimate^a</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
	<p>Congress 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 directing NRC to: (1) implement a justification process, or (2) require applicants for new radioactive materials to consult with other agencies (such as National Nuclear Security Administration or Food Drug Administration) about alternatives before NRC will consider an application. (GAO-22-104113)</p> <p>Potential Financial Benefit: May contribute to potential financial benefits but no estimate^a</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Federal Disaster Recovery Programs	<p>Congress should consider establishing an independent commission to recommend reforms to the federal government's approach to disaster recovery. (GAO-23-104956)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: S. 270</p> <p>118th Congress: H.R. 10134</p>
Flood Insurance	<p>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 (FEMA) 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. (GAO-17-425)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 4349; S. 2142; S. 5199</p> <p>Congress should consider providing any affordability assistance for flood insurance through a means-based program that is reflected in the federal budget rather than through statutorily discounted premiums. Options that Congress might consider include allowing assistance to be used for private policies and shortening or ending the period of discounted premiums for those that do not qualify for assistance. (GAO-23-105977)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 1540, § 2; H.R. 4233, § 204; H.R. 4349, § 103; S. 2142, § 103</p>


	<p>Congress should consider authorizing and requiring FEMA to allow private flood insurance coverage to satisfy NFIP's continuous coverage requirement. (GAO-23-105977)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 900; S. 2110</p>
	<p>Congress should consider authorizing and requiring FEMA to offer risk-based partial refunds for midterm cancellations of NFIP policies that are replaced by private flood insurance policies and authorizing and requiring FEMA to implement these refunds in an actuarially sound manner. (GAO-23-105977)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Immigration Inspection Fee	<p>Congress may wish to require the Secretary of DHS to adjust the air passenger immigration inspection fee as needed so that collections are aligned with total inspection costs if it is determined that total immigration fee collections do not cover total immigration inspection costs. (GAO-12-342SP)^b</p> <p>Potential Financial Benefit: Hundreds of millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Security of Radioactive Materials	<p>Congress should consider directing NRC to incorporate socioeconomic consequences into NRC's decision-making for setting security measures for radioactive materials, and direct NRC to update its regulations accordingly. (GAO-24-107014)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: H.R. 1636</p> <p>118th Congress: None identified</p> <p>Congress should consider directing NRC to immediately require that all category 3 licenses be added to the Web-based Licensing System, all category 3 sources be included and tracked in the National Source Tracking System, and that all vendors verify the legitimacy of would-be purchasers' category 3 licenses with the regulator. (GAO-24-107014)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: H.R. 1636</p> <p>118th Congress: None identified</p>

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^aThis potential financial benefit is not attributable to this matter for congressional consideration alone but could result from the combined effect of implementing two or more matters or recommendations.


^bAs of March 2025, the status of these matters was open – partially addressed.

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

	<h2>Mission Area: Income Security</h2>
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Disability and Unemployment Benefits	<p>Congress should consider passing legislation to require the Social Security Administration to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. (GAO-14-343SP)</p> <p>Potential Financial Benefit: \$2.188 billion</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 6427; S. 3316</p>
Federal Employees' Compensation and Unemployment Benefits	<p>Congress should consider granting the Department of Labor the additional authority to access wage data. (GAO-13-386)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Railroad Retirement Board Continuing Disability Reviews	<p>Congress should consider granting the board access to the Department of Health and Human Services' quarterly earnings information from the National Directory of New Hires database. (GAO-18-287)</p> <p>Potential Financial Benefit: Millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Source: GAO; Photo: PhotoDisc. | GAO-25-107604

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

	<p>Mission Area: Information Technology</p>
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
<p>Dissemination of Technical Research Reports</p>	<p>Congress should consider examining the appropriateness and viability of the fee-based model under which the National Technical Information Service currently operates for disseminating technical information to determine whether the use of this model should be continued. (GAO-13-99)^a</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
<p>Geospatial Investments</p>	<p>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. (GAO-15-193)</p> <p>Potential Financial Benefit: Millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
<p>Interoperable Radio Communications Systems</p>	<p>Congress should consider requiring the Departments of Homeland Security, Justice, and the Treasury to collaborate on the development and implementation of a joint radio communications solution that specifically requires the departments to establish an effective governance structure that includes a formal process for making decisions and resolving disputes, define and articulate a common outcome for this joint effort, and develop a joint strategy for improving radio communications. (GAO-09-133)^a</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Public-Safety Broadband Network	<p>Congress should consider reauthorizing FirstNet, including different options for its placement, and provide it with authority to (GAO-22-104915):</p> <ul style="list-style-type: none">• 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. <p>Potential Financial Benefit: \$15 billion over 15 years</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 3366</p>
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Source: GAO; Photo: PhotoDisc. | GAO-25-107604

^aAs of March 2025, the status of these matters was open – partially addressed.

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

		Mission Area: International Affairs
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable	
Cargo Preference for Food Aid	<p>Congress should consider clarifying cargo preference legislation regarding the definition of “geographic area” to ensure that agencies can fully use the flexibility Congress granted to them when it lowered the cargo preference for food aid requirements. (GAO-15-666)</p> <p>Potential Financial Benefit: Millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>	
Overseas Administrative Services	<p>Congress may wish to consider requiring agencies to participate in International Cooperative Administrative Support Services (ICASS) unless they provide a business case to show that they can obtain these services outside of ICASS without increasing overall costs to the U.S. government or that their mission cannot be achieved within ICASS. (GAO-12-317)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>	

Tobacco Taxes	<p>Congress may wish to consider modifying tobacco tax rates to eliminate significant tax differentials between similar products. Specifically, Congress may wish to 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. (GAO-12-475)</p> <p>Potential Financial Benefit: One billion dollars or more</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
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Table 18: Open Congressional Matters in the Science and Environment Mission Area




Mission Area: Science and the Environment

Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Alaska Native Villages	<p>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. (GAO-22-104241)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>
Nuclear Waste Cleanup	<p>Congress should consider enacting legislation to clarify the Department of Energy's authority to sell depleted uranium, including any conditions connected to such sales. (GAO-22-105471)</p> <p>Potential Financial Benefit: Hundreds of millions of dollars</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

Research on Air Travel and Communicable Diseases	<p>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 Departments 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. (GAO-22-104579)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 3679</p>
Textile Waste	<p>Congress should consider providing direction and expressly delegate authority to a federal entity (or entities) to take coordinated federal action to reduce textile waste and advance textile recycling. (GAO-25-107165)</p> <p>Potential Financial Benefit: None identified</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

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Table 19: Open Congressional Matters in the Social Services Mission Area

<div></div> <div>Mission Area: Social Services</div>	
Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Housing Assistance	<p>Congress may wish to consider requiring the Departments of Agriculture (USDA) and 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 respective single-family insured lending and multifamily portfolio management programs, taking advantage of the best practices of each and ensuring that targeted populations are not adversely affected. (GAO-12-342SP)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: None identified</p>

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Table 20: Open Congressional Matters in the Training, Employment, and Education Mission Area



Mission Area: Training, Employment, and Education

Topic	Matter summary, underlying report, potential financial benefit, and related legislation as applicable
Federal Student Loan Default Rates	<p>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. (GAO-18-163)</p> <p>Potential Financial Benefit: Identified but no estimate</p> <p>Related Legislation that would partially or fully address open matter:</p> <p>119th Congress: None identified</p> <p>118th Congress: H.R. 7880</p>

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