

# A Framework for Managing Improper Payments in Emergency Assistance Programs

July 2023, Highlights of [GAO-23-105876](#), a report to congressional committees

## Why GAO Did This Study

Natural disasters are projected to increase in frequency and intensity. These events, as well as pandemics, cyberattacks, and terrorism, have highlighted challenges federal agencies face in responding to emergencies. In emergencies, the risk of improper payments may be higher because the need to provide assistance quickly can hinder the implementation of effective controls.

## IMPROPER PAYMENTS 101



### What are improper payments?

Improper payments are any payments that should not have been made or that were made in an incorrect amount—such as overpayments and underpayments.



### Are they the same as fraud?

While all payments resulting from fraudulent activity are considered improper, not all improper payments are the result of fraud. For example, they can result from lack of agency oversight, mismanagement, errors, and abuse.

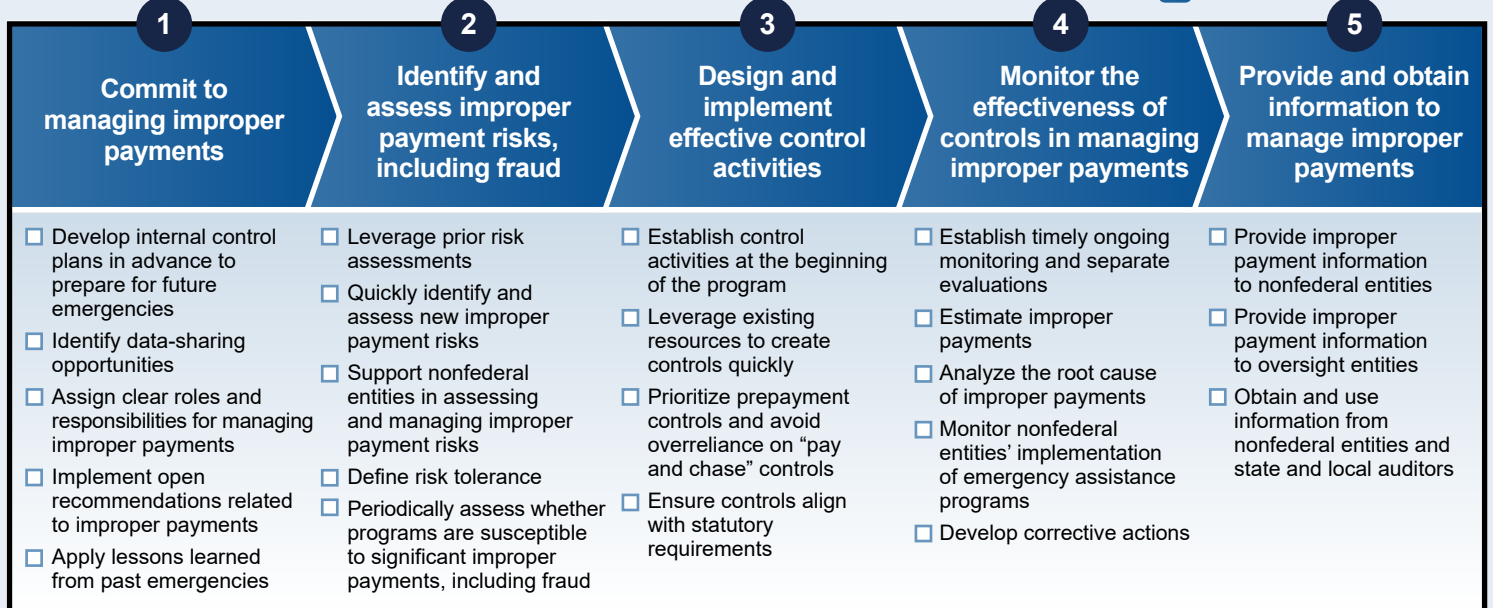
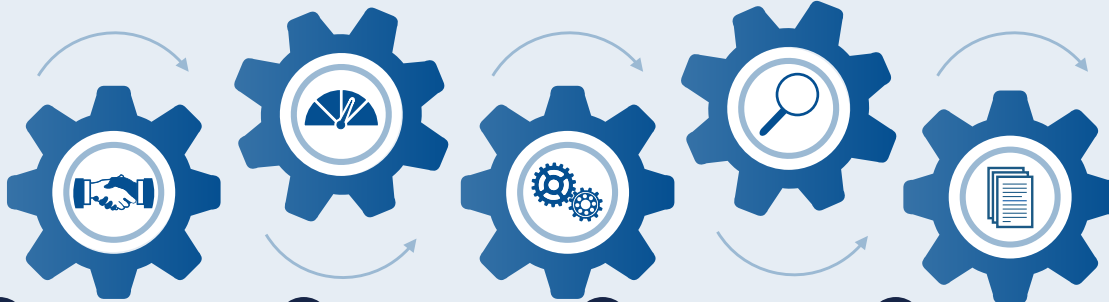
## BY THE NUMBERS

**\$2.4 trillion**

Estimated improper payments since 2003 for certain federal programs and activities

## What are the five principles that can help federal program managers mitigate improper payments in emergency assistance programs?

This framework provides principles to help Congress and federal program managers. When properly and promptly applied, these principles can successfully reduce improper payments.



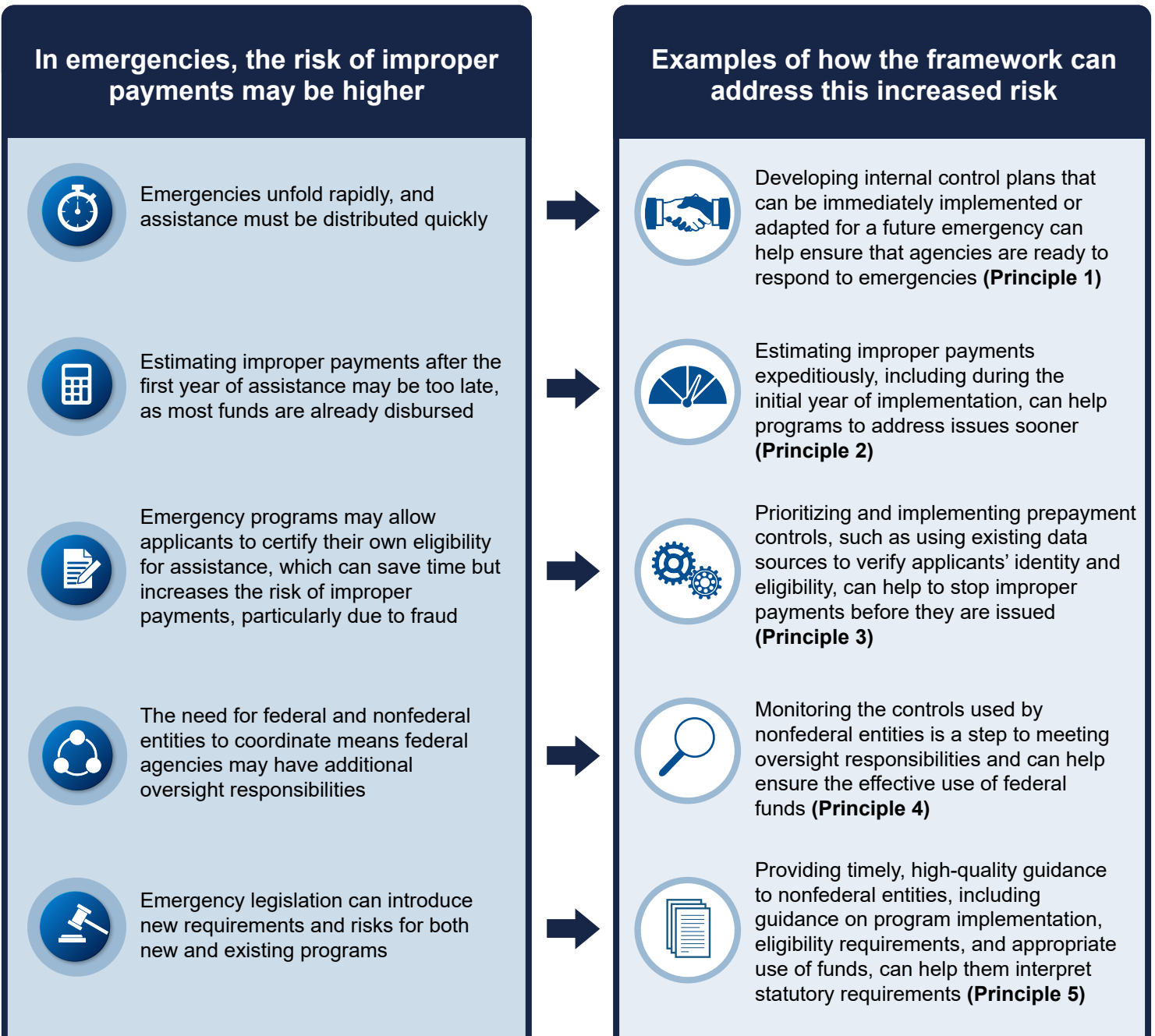
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## How can applying the principles of GAO's framework help address increased risk during emergencies?

Agencies are better able to manage improper payment risk during emergencies if they have taken steps to manage this risk effectively under normal conditions. When emergencies occur, agencies may need to develop new programs or significantly expand existing ones, which can involve increased risk. This increased risk may require additional emphasis on specific elements of the framework, such as those described below. Delaying or omitting the implementation of these elements may lead to increased risk of improper payments.



Source: GAO (analysis and icons); Lunaraa/stock.adobe.com (icons). | GAO-23-105876

View [GAO-23-105876](#). For more information on fraud risk, contact Johana Ayers at (202) 512-6722 or [ayersj@gao.gov](mailto:ayersj@gao.gov). For more information on improper payment risk, contact Beryl Davis at (202) 512-2623 or [davisbh@gao.gov](mailto:davisbh@gao.gov).