



Improper Payments: Information on Agencies' Fiscal Year 2023 Estimates

GAO-24-106927

Q&A Report to the Subcommittee on Legislative Branch, Committee on Appropriations, House of Representatives

March 26, 2024

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Why This Matters

Improper payments—those that should not have been made or were made in the incorrect amount—have consistently been a government-wide issue. Since fiscal year 2003, cumulative improper payment estimates by executive branch agencies have totaled about \$2.7 trillion. Reducing improper payments is critical to safeguarding federal funds.

We have reported on improper payments in our audit reports on the U.S. government's consolidated financial statements since fiscal year 1997. We have found that these payments represent a material deficiency or weakness in internal controls. Specifically, we have noted that the federal government is unable to determine the full extent of its improper payments or to reasonably assure that appropriate actions are taken to reduce them.

House Report 117-389, which accompanied the Legislative Branch Appropriations Act, 2023, includes a provision for GAO to provide quarterly reports on improper payments. This is our fifth such report, and it provides an overview of federal agencies' improper payment estimates for fiscal year 2023. Additionally, we discuss agencies' compliance with legal requirements for reporting and managing improper payments.

Key Takeaways

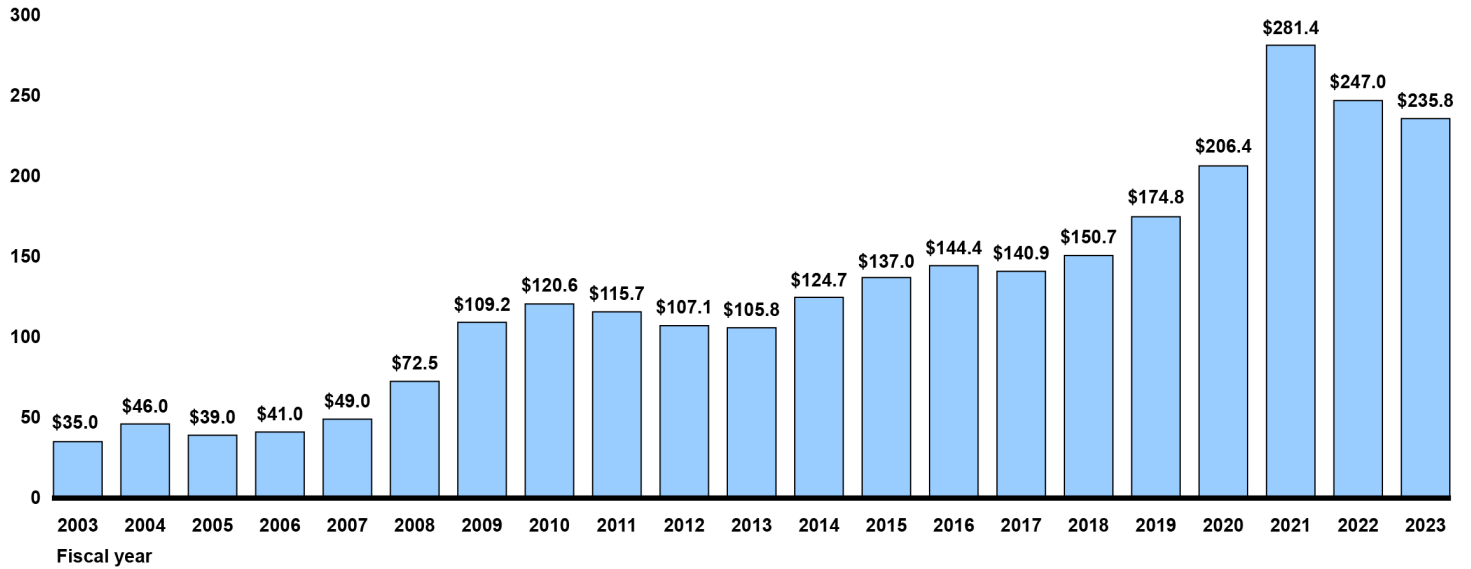
- In fiscal year 2023, federal agencies estimated a total of \$236 billion in improper payments, a decrease of about \$11 billion from the prior fiscal year. About \$175 billion (or 74 percent) of these improper payments were overpayments.
- The total fiscal year 2023 improper payment estimate does not include some programs that agencies have determined are susceptible to significant improper payments, such as the Department of Health and Human Services' (HHS) Temporary Assistance for Needy Families (TANF).
- In fiscal year 2022, 14 of the 24 agencies covered by the Chief Financial Officers Act of 1990 (CFO Act) fully complied with applicable improper payment criteria, as reported by their agency inspectors general.

What are the federal agencies' estimates for fiscal year 2023 improper payments?

Agencies reported about \$236 billion in improper payment estimates for fiscal year 2023.¹ This amount represents a decrease of about \$11 billion from the fiscal year 2022 estimate (see fig. 1).

Figure 1: Total Reported Executive Agency Improper Payment Estimates, Fiscal Years 2003–2023

Dollars in billions



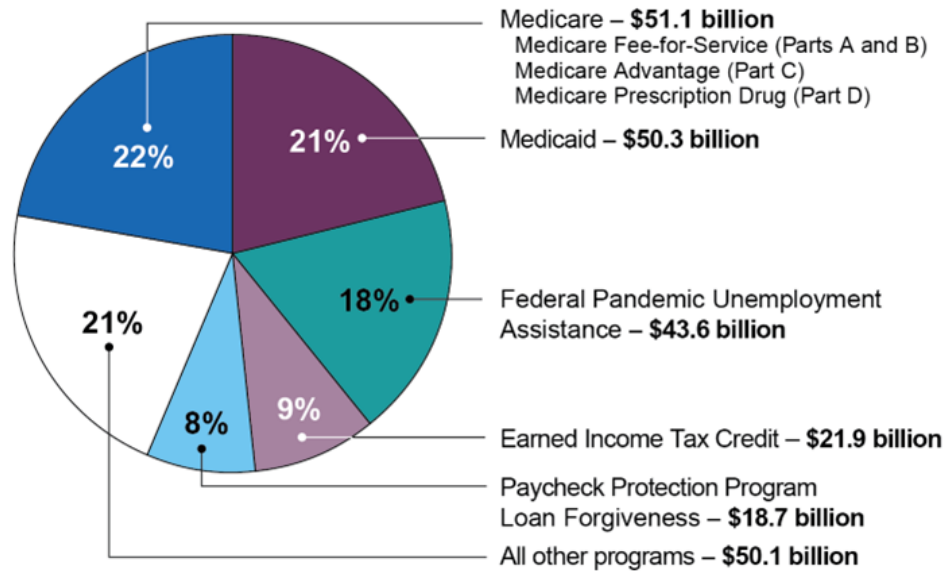
Source: GAO. | GAO-24-106927

Note: Prior year improper payment estimates have not been adjusted for inflation.

Our analysis of agency data shows that 14 agencies reported improper payment estimates across 71 programs. As shown in figure 2, about 79 percent (\$186 billion) of the government-wide total of estimated improper payments that agencies reported for fiscal year 2023 is concentrated in five program areas:

- HHS’s Medicare, comprising three programs (\$51 billion);²
- HHS’s Medicaid (\$50 billion);
- the Department of Labor’s Unemployment Insurance - Federal Pandemic Unemployment Assistance (\$44 billion);
- the Department of the Treasury’s Earned Income Tax Credit (\$22 billion); and
- the Small Business Administration’s (SBA) Paycheck Protection Program Loan Forgiveness (\$19 billion).

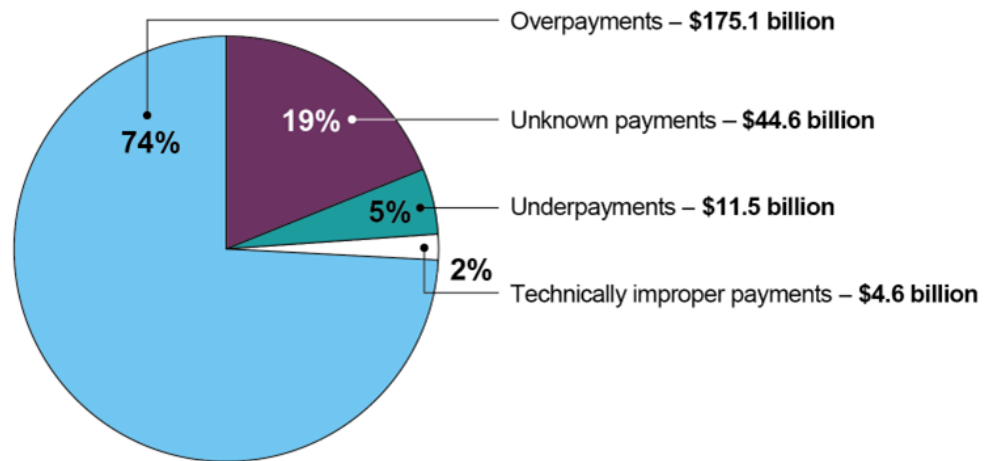
Figure 2: Programs Reporting the Largest Percentage of Government-Wide Improper Payments Estimates for Fiscal Year 2023



Source: GAO analysis of Office of Management and Budget PaymentAccuracy.gov data. | GAO-24-106927

As seen in figure 3, most of the total \$236 billion in government-wide improper payment estimates for fiscal year 2023 consisted of overpayments. The remaining improper payments consisted of underpayments, unknown payments, and technically improper payments.³

Figure 3: Agencies' Fiscal Year 2023 Reported Estimated Improper Payments by Type



Source: GAO analysis of Office of Management and Budget PaymentAccuracy.gov data. | GAO-24-106927

It should be noted that the fiscal year 2023 improper payment estimates do not include certain programs that agencies have determined are susceptible to significant improper payments. As a result, the government-wide total potentially does not represent the full extent of improper payments. For example, the \$236 billion total does not include HHS's TANF program. HHS reported that it does not have the authority to obtain the information it needs to estimate or report improper payment amounts for this program. In April 2022, we recommended that Congress consider providing HHS the authority to require states to report the data the agency needs to estimate and report on improper payments for TANF.⁴ As of February 2024, Congress has not acted on this recommendation.

How many programs reported improper payment amounts of at least \$5 billion?

For fiscal year 2023, nine federal programs reported improper payment estimates of \$5 billion or more (see table 1).

Table 1: Federal Programs Reporting Annual Estimated Improper Payment Amounts of at Least \$5 Billion for Fiscal Year 2023

Agency	Program name	Estimated improper payment amount (dollars in billions)
Department of Health and Human Services	Medicaid	\$50
Department of Labor	Federal Pandemic Unemployment Assistance	44
Department of Health and Human Services	Medicare Fee-for-Service	31
Department of the Treasury	Earned Income Tax Credit	22
Small Business Administration	Paycheck Protection Program Loan Forgiveness	19
Department of Health and Human Services	Medicare Advantage (Part C)	17
Department of Agriculture	Supplemental Nutrition Assistance Program	9
Social Security Administration	Old Age, Survivors, and Disability Insurance	8
Social Security Administration	Supplemental Security Income	5

Source: GAO analysis of Office of Management and Budget PaymentAccuracy.gov data. | GAO-24-106927

How many programs reported improper payment rates of at least 10 percent?

For fiscal year 2023, 16 federal programs reported improper payment rate estimates of at least 10 percent (see table 2).

Table 2: Federal Programs Reporting Annual Estimated Improper Payment Rates Greater Than 10 Percent for Fiscal Year 2023

Agency	Program name	Estimated improper payment rate (percent)
Small Business Administration	Paycheck Protection Program (PPP) Loan Guaranty Purchases ^a	49.1
Small Business Administration	PPP Loan Forgiveness ^a	40.5
Department of Agriculture	Farm Service Agency Emergency Conservation Program – Disasters	40.4
Department of Veterans Affairs	Purchased Long-Term Services and Supports	38.7
Department of Labor	Federal Pandemic Unemployment Assistance	35.9
Department of the Treasury	Earned Income Tax Credit	33.5
Department of the Treasury	American Opportunity Tax Credit	31.6
Department of the Treasury	Refundable Premium Assistance Tax Credit	26.0
Department of Labor	Federal State Unemployment Insurance	16.5
Corporation for National and Community Service	Senior Companion Program	15.6
Department of the Treasury	Additional Child Tax Credit	14.5
Department of Agriculture	Farm Service Agency Livestock Forage Disaster Program	13.7
Department of Health and Human Services	Centers for Medicare & Medicaid Services Children’s Health Insurance Program	12.8
Department of Agriculture	Supplemental Nutrition Assistance Program	11.5
Department of Veterans Affairs	Pension	10.9
Department of Agriculture	Noninsured Crop Disaster Assistance Program	10.5

Source: GAO analysis of Office of Management and Budget PaymentAccuracy.gov data. | GAO-24-106927

^aIn fiscal year 2023, the Small Business Administration separated the PPP into three reporting categories—PPP Approvals, PPP Purchases, and PPP Forgiveness. PPP Approvals did not have a population in fiscal year 2023 for reporting purposes and last reported in fiscal year 2022.

How many programs reported substantial declines in improper payments?

Our analysis of PaymentAccuracy.gov data found that eight programs experienced substantial declines in reported estimated improper payments for fiscal year 2023 (see table 3).⁵ Agencies attributed these declines to factors such as terminating certain programs and implementing mitigation strategies. In addition, variability arising from the improper payment estimation process could potentially explain a portion of the reported declines.

Table 3: Federal Programs with Substantial Declines in Estimated Improper Payments from Fiscal Years 2022 to 2023

Agency/program	Estimated fiscal year 2023 improper payments (in billions)	Decrease in amount from fiscal year 2022 (in billions)	Decrease in rate from fiscal year 2022 (net percentage points)	Agency-cited reason for decrease
Department of Health and Human Services – Medicaid	\$50	\$30	7.0	Improved state compliance and COVID-19 review flexibilities ^a
Small Business Administration – Paycheck Protection Program Loan Approvals	N/A	\$29	4.2	Termination of program
Department of Labor – Federal State Unemployment Insurance	\$5	\$14	5.7	Termination of two pandemic unemployment insurance programs
Department of Education – Education Stabilization Fund	\$0	\$6	12.1	Implementation of effective mitigation strategies, including providing sufficient time to obtain supporting documentation and offering targeted technical assistance
Department of Education – Title I Grants to Local Educational Agencies	\$0	\$5	35.7	Implementation of effective mitigation strategies, including providing sufficient time to obtain supporting documentation and offering targeted technical assistance
Small Business Administration – COVID-19 Economic Injury Disaster Loan	\$3	\$4	(3.7) ^b	Winding down of program as agency stopped accepting applications and additional requests for funds
Department of Education – Special Education Grants to States	\$0	\$3	26.7	Implementation of effective mitigation strategies, including providing sufficient time to obtain supporting documentation and offering targeted technical assistance

Source: GAO analysis of Office of Management and Budget PaymentAccuracy.gov data and agency financial reports. | GAO-24-106927

^aAccording to the Department of Health and Human Services, states were given certain flexibilities during COVID-19 which impacted their improper payment reviews, such as suspending eligibility determinations and reducing requirements for provider enrollment and revalidations.

^bAgency reported decrease in estimated improper payment amount because of decrease in outlays, despite the increase in improper payment rate.

How many programs reported substantial increases in improper payments?

According to the PaymentAccuracy.gov data that we analyzed, five programs experienced substantial increases in reported estimated improper payments for fiscal year 2023 (see table 4). Agencies cited two reasons for these increases: not reporting improper payments estimates for the prior fiscal year and making changes in estimation methodology. In addition, variability arising from the improper payment estimation process could potentially explain a portion of the reported increases.

Table 4: Federal Programs with Substantial Increases in Estimated Improper Payments from Fiscal Years 2022 to 2023

Agency/program	Estimated fiscal year 2023 improper payments (in billions)	Increase in amount from fiscal year 2022 (in billions)	Increase in rate from fiscal year 2022 (net percentage points)	Agency-cited reason for increase
Department of Labor – Unemployment Insurance - Federal Pandemic Unemployment Assistance	\$44	\$44	35.9	First time reporting in fiscal year 2023
Small Business Administration – Payment Protection Program Loan Forgiveness	\$19	\$19	40.5	First time reporting in fiscal year 2023
Department of Agriculture – Supplemental Nutrition Assistance Program	\$9	\$9	11.5	Program did not report improper payment estimates in fiscal years 2021 and 2022; resumed reporting of improper payment testing in fiscal year 2023
Small Business Administration – Payment Protection Program Loan Guaranty Purchases	\$4	\$4	49.1	First time reporting in fiscal year 2023
Department of Health and Human Services – Medicare Prescription Drug Benefit (Part D)	\$3	\$2	2.2	Refinement of methodology used to recognize payment errors

Source: GAO analysis of Office of Management and Budget PaymentAccuracy.gov data and agency financial reports. | GAO-24-106927

What legal requirements do agencies have for managing improper payments?

The Payment Integrity Information Act of 2019 (PIIA) requires executive branch agencies to, among other things, (1) review all programs and activities and identify those that may be susceptible to significant improper payments (commonly referred to as conducting a risk assessment), (2) publish improper payment estimates for those programs and activities that the agency identified as being susceptible to significant improper payments, (3) implement corrective actions to reduce improper payments and set reduction targets, and (4) report on the results of addressing the foregoing requirements.⁶

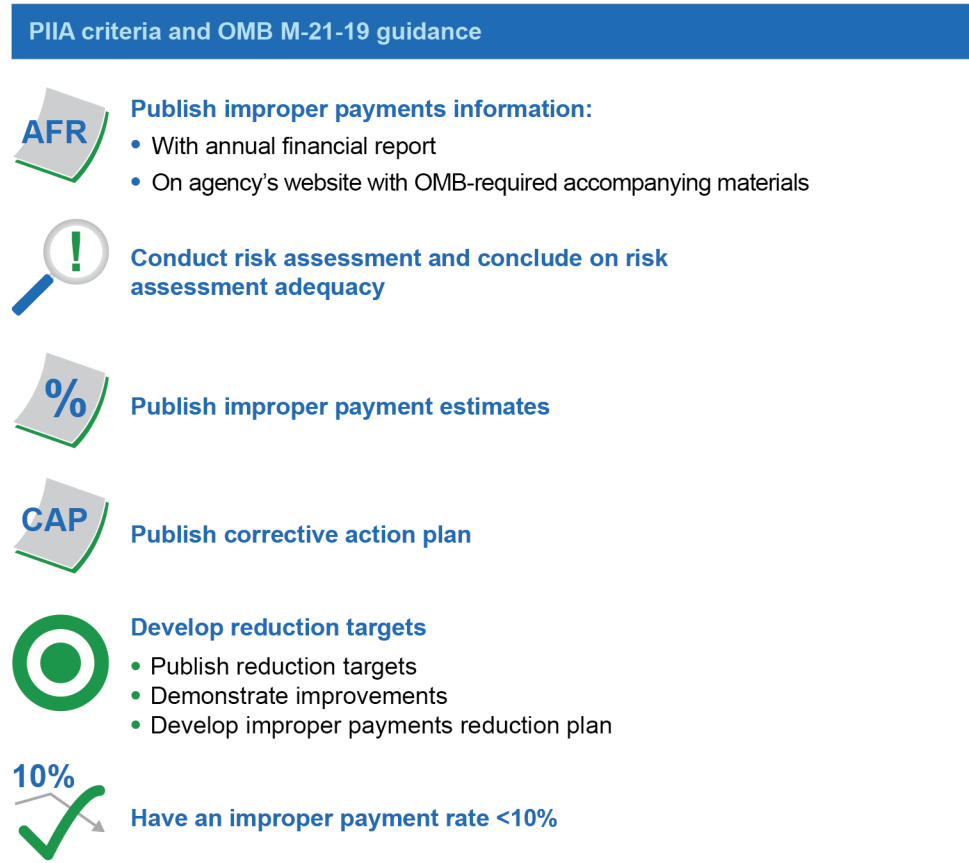
The Office of Management and Budget (OMB) plays a key role in developing guidance for executive branch agencies on estimating and reporting on improper

payments. OMB Circular No. A-123, appendix C, includes guidance for inspectors general (IG) on how to determine agency compliance with applicable PIIA criteria.⁷ It also includes guidance for executive branch agencies on the corrective actions that PIIA requires them to take if they are found noncompliant. In addition, PIIA requires the IG at each executive branch agency to issue an annual report on the agency's compliance with applicable PIIA criteria.⁸

As shown in figure 4, PIIA and OMB M-21-19 include criteria for compliance.

Figure 4: Compliance with Payment Integrity Information Act of 2019 Criteria and Related Office of Management and Budget Requirements

OMB Memorandum M-21-19 provided guidance for the Payment Integrity Information Act of 2019 (PIIA). The updated guidance was first effective for fiscal year 2021



Source: GAO analysis of Office of Management and Budget (OMB) information, GAO (images). | GAO-24-106927

Specifically, OMB instructs IGs to report on whether their agencies are compliant with the following 10 criteria.

- 1a. publish payment integrity information with their annual financial statements,
- 1b. post their annual financial statements and accompanying materials on their websites,
- 2a. conduct improper payment risk assessments for each program with annual outlays greater than \$10 million at least once in the last 3 fiscal years,
- 2b. adequately conclude whether each program is likely to make improper payments and unknown payments above or below the statutory threshold (either \$100 million or both 1.5 percent of program outlays and \$10 million),

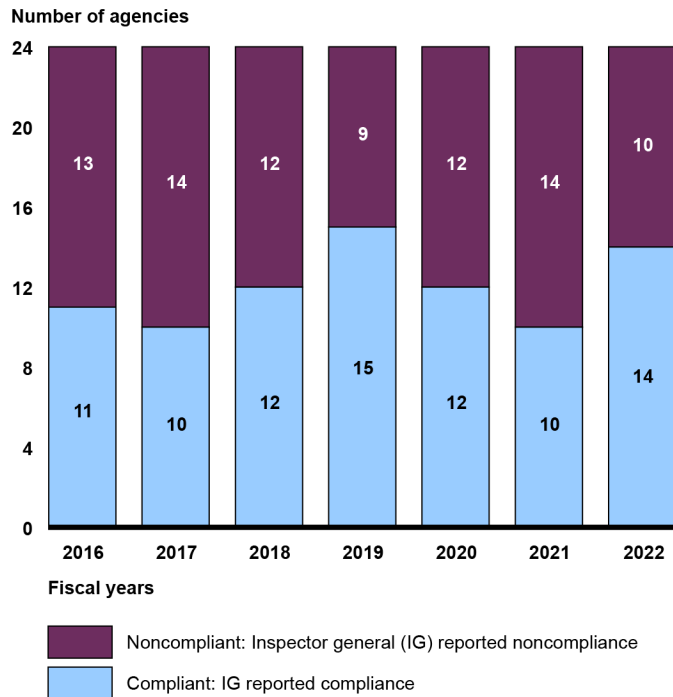
3. publish improper payment and unknown payment estimates for programs susceptible to significant improper payments and unknown payments in the accompanying materials to the annual financial statements,
4. publish corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statements,
- 5a. publish an improper payment and unknown payment reduction target for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statements,
- 5b. demonstrate improvements to payment integrity or reach a tolerable improper payment and unknown payment rate,
- 5c. develop a plan to meet their improper payment and unknown payment reduction targets,⁹ and
6. report improper payment and unknown payment estimates of less than 10 percent for each program for which they published estimates in the accompanying materials to their annual financial statements.

The criteria described above do not apply to all programs or agencies. For example, if an agency determines through its risk assessment that none of its programs or activities are susceptible to significant improper payments, criteria three through six would not be applicable. If an IG concludes that any of the agency's programs or activities fail to meet any of the applicable criteria, the agency is considered noncompliant under PIIA for that fiscal year and is required to take additional actions for each year it is noncompliant, such as providing OMB with a description of the actions that the agency will take to come into compliance.

How many CFO Act agencies complied with the legal criteria for managing improper payments in recent years?

In fiscal year 2022, 14 of the 24 CFO Act agencies fully complied with PIIA criteria and related OMB requirements, according to their IGs.¹⁰ This was an increase from fiscal year 2021, when IGs reported 10 agencies were compliant. Figure 5 provides a 7-year comparison of agency compliance rates, as reported by agency IGs.¹¹

Figure 5: CFO Act Agencies' Compliance with PIIA or IPERA Criteria for Fiscal Years 2016 through 2022, as Reported by Their IGs

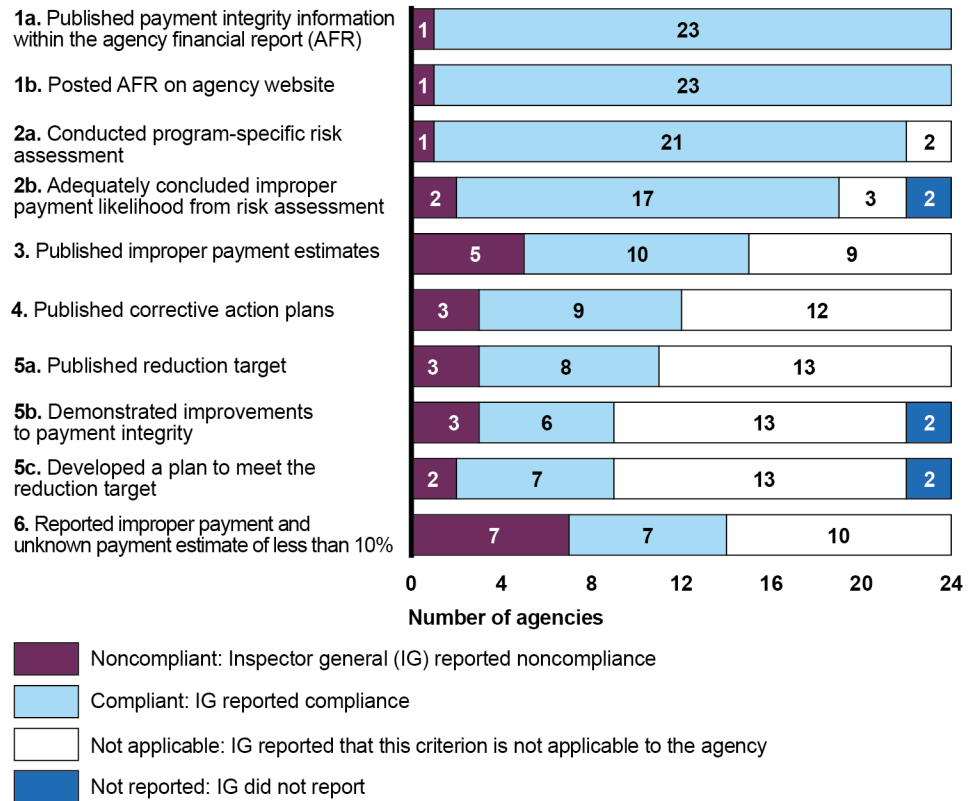


IPERA: Improper Payments Elimination and Recovery Act of 2010
 PIIA: Payment Integrity Information Act of 2019
 CFO Act: Chief Financial Officers Act of 1990
 Source: GAO analysis of CFO Act agencies' IG compliance reports. | GAO-24-106927

The increase in compliance with PIIA and related OMB criteria from fiscal years 2021 to 2022 is attributable to four previously noncompliant agencies becoming compliant.¹² Additionally, no previously compliant agencies became noncompliant.

As shown in figure 6, each of the 10 criteria had at least one instance of noncompliance in fiscal year 2022. However, all 24 CFO Act agencies complied with at least one of the 10 PIIA-related OMB requirements. A few criteria had relatively high noncompliance rates. For example, excluding agencies for which the criterion was inapplicable, IGs found that half of agencies had at least one program reporting an estimate of over 10 percent (criterion 6).

Figure 6: CFO Act Agencies' Compliance with PIIA and OMB Criteria for Fiscal Year 2022, as Reported by Their IGs



PIIA - Payment Integrity Information Act of 2019
 CFO Act - Chief Financial Officers Act of 1990

Source: GAO analysis of IG compliance reports. | GAO-24-106927

IGs identified various causes for agencies' noncompliance with these criteria and published numerous findings and recommendations for improvements.

- High improper payment rate estimates.** Seven agencies (Department of Agriculture (USDA), Department of Education, HHS, Department of Labor (DOL), Treasury, Department of Veterans Affairs (VA), and Small Business Administration (SBA)) were found to be noncompliant with OMB criterion 6. In addition, two of these agencies (Labor and VA) received new recommendations to reduce their improper payment rate estimates below the 10 percent threshold. For example, Labor reported a combined improper and unknown payment rate of 22.2 percent for its Unemployment Insurance program in fiscal year 2022, which exceeded the 10 percent threshold established by PIIA. As a result, its IG recommended that Labor maintain its current focus on increasing technical assistance and funding to states to improve the improper payment reduction strategies and thereby reduce the improper payments estimate rate.
- Inadequate risk assessments.** Three agencies (USDA, Department of Homeland Security (DHS), and Environmental Protection Agency (EPA)) were found to be noncompliant with OMB criteria 2a or 2b. In addition, six agencies (USDA, Department of Housing and Urban Development (HUD), Treasury, DHS, National Aeronautics and Space Administration, and SBA) received new recommendations to modify their risk assessment methodologies or update their related processes. Three others (Department of the Interior, EPA, and HHS) had open risk assessment-related

recommendations from prior years. For example, Treasury’s auditor reported that the agency did not sufficiently review its risk assessments, with some risk assessment questions including inaccurate responses and justifications that did not properly support the responses.¹³ According to the Treasury IG’s report, the lack of sufficient reviews can lead to an inaccurate assessment of a program’s susceptibility to improper payments, increasing the likelihood for management to miss taking proper actions over the program’s improper payments. As a result, Treasury’s auditor recommended that the agency complete sufficient reviews of the program-specific risk assessments to better prevent this issue from reoccurring.

- **Unreliable estimates.** Five agencies (HUD, Department of Defense, Labor, HHS, and SBA) were designated as noncompliant with OMB criterion 3. These five and one additional agency, Education, received new recommendations to address their unreliable improper payment estimates. For example, HUD did not report improper payment estimates for the Office of Public and Indian Housing’s Tenant Based Rental Assistance program and the Office of Multifamily Housing’s Project-Based Rental Assistance program.¹⁴ These programs spent \$41 billion in fiscal year 2022, which represented 61.6 percent of HUD’s total expenditures. According to its IG’s office, HUD did not report improper payment estimates for these programs because it was not successful in planning and developing a platform to collect and secure supporting documentation that contained personally identifiable information. As a result, HUD IG recommended that the agency develop and complete a detailed plan and timeline for these estimates in time for its fiscal year 2023 reporting.

Agency Comments

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

How GAO Did This Study

To conduct this work, we compiled improper payment estimates from OMB’s PaymentAccuracy.gov website. We summarized and compared the improper payment estimates to identify any substantial changes in fiscal years 2022 to 2023. A substantial change in improper payments is one in which the estimated improper payment amount changed by at least \$1 billion, and the improper payment rate changed more than the reported margin of error for the agency estimate of improper payments. We reviewed the agencies’ agency financial reports or performance and accountability reports and PaymentAccuracy.gov website to determine what factors agencies identified as the causes for these changes. In addition, we reviewed the fiscal year 2022 PIIA criteria compliance reports issued by each agency’s IG.

We conducted this performance audit from July 2023 to March 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

List of Addressees

The Honorable Mark E. Amodei
Chairman
The Honorable Adriano Espaillat
Ranking Member
Subcommittee on Legislative Branch
Committee on Appropriations
House of Representatives

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

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Endnotes

¹An improper payment is defined by law as any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements. It includes any payment to an ineligible recipient, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), and any payment that does not account for credit for applicable discounts. 31 U.S.C. § 3351(4). When an executive agency's review is unable to discern whether a payment was proper because of insufficient or lack of documentation, this payment must also be included in the improper payment estimate. 31 U.S.C. §3352(c)(2).

²Medicare is composed of the Medicare Fee-For-Service, Medicare Advantage (Part C), and Medicare Prescription Drug (Part D) programs.

³OMB's PaymentAccuracy.gov data call for fiscal year 2023 included guidance for agencies to use when reporting the types of their estimated improper payments. This guidance was in addition to that provided in OMB M-21-19 on reporting estimates for programs or activities that are identified as susceptible to improper payments. According to OMB M-21-19, "overpayments" are payments exceeding the amount due, and are payments that, in theory, should or could be recovered. "Underpayments" are those in which recipients did not receive the funds to which they were entitled. "Unknown payments" are those that a program cannot determine were either proper or improper. "Technically improper payments" are those in which recipients received funds they were entitled to, but the payment failed to follow all applicable statutes or regulations.

⁴GAO, *COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments*, [GAO-22-105397](#) (Washington, D.C.: Apr. 27, 2022).

⁵PaymentAccuracy.gov is an official U.S. government website managed by OMB. It contains, among other things, information about current and historical rates (i.e., agency-reported amounts as a percentage of outlays) and amounts of improper payments, root causes of monetary loss and improper payments, monetary-loss recovery efforts, and high-priority program scorecards. In addition, for purposes of this report, a program that has experienced a substantial decline or increase in improper payments is one in which the estimated improper payments amount decreased or increased by at least \$1 billion, and the improper payment rate decreased or increased more than the reported margin of error for the agency estimate of improper payments. This latter condition reduces but does not eliminate the possibility that the observed declines or increases are due to variability arising from the improper payment estimation process. For two programs—(1) COVID-19 Economic Injury Disaster Loan Emergency Assistance and (2) COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured Program—the reported confidence intervals for the fiscal years 2022 and 2023 estimates overlap, which indicates a greater risk that variability resulting from the estimation process could explain all or a substantial part of the observed declines for those programs.

⁶31 U.S.C. § 3352.

⁷OMB M-21-19, issued on March 5, 2021, became effective starting in fiscal year 2021.

⁸31 U.S.C. § 3353(a).

⁹OMB M-21-19's criteria 5a, 5b, and 5c relate to 31 U.S.C. § 3351(2)(E), which states that compliance means that the executive agency “publishes improper payment reductions targets prepared under [31 U.S.C. § 3352(d)] that the executive agency may have in the accompanying materials to the annual financial statement for each program or activity assessed to be at risk, and has demonstrated improvements and developed a plan to meet the reduction targets.”

¹⁰The CFO Act, Pub. L. No. 101-576, 104 Stat. 2838 (Nov. 15, 1990) (codified as amended in scattered sections of 31 U.S.C.), among other things, established chief financial officers to oversee financial management activities at 23 major executive departments and agencies. The list now includes 24 entities, which are often referred to collectively as CFO Act agencies, and is codified as amended at 31 U.S.C. § 901(b). We focused on the 24 CFO Act agencies because the improper payment estimates for those agencies accounted for over 99 percent of the federal government's reported estimated improper payments for fiscal year 2022. However, PIIA applies to both CFO Act and non-CFO Act executive agencies. According to PaymentAccuracy.gov, 41 out of the 55 executive branch agencies reporting in fiscal year 2022 were determined by their respective IGs to be compliant with PIIA criteria. In addition, IGs are required to issue compliance reports under PIIA. 31 U.S.C. § 3353. Per OMB M-21-19, the compliance reports are due within 180 days following the publishing of agencies' annual financial statements and accompanying materials, which typically occurs in mid-November. The most recent IG compliance reports available were issued in 2023 for agencies' fiscal year 2022 compliance with PIIA criteria.

¹¹This comparison includes Improper Payments Elimination and Recovery Act of 2010 (IPERA) (Pub. L. No. 111-204, 124 Stat. 2224) requirements for fiscal years prior to 2020 and PIIA requirements for fiscal year 2020 onward. IPERA established a requirement for agency IGs to report annually on their respective agencies' compliance. In March 2020, Congress and the President enacted PIIA, which repealed IPERA and the other improper payments reporting-related statutes and enacted substantially similar provisions, including those related to IGs' reporting on agency compliance with criteria and the compliance criteria themselves. Pub. L. No. 116-117, 134 Stat. 113 (codified at 31 U.S.C. §§ 3351-58).

¹²The four agencies that became compliant with applicable PIIA criteria in fiscal year 2022 were the Environmental Protection Agency, National Aeronautics and Space Administration, Office of Personnel Management, and Social Security Administration.

¹³Department of the Treasury, Office of Inspector General, *Audit of Treasury's Compliance with the PIIA Requirements for Fiscal Year 2022*, OIG-23-026 (Washington, D.C.: May 2023).

¹⁴Department of Housing and Urban Development, Office of Inspector General, *HUD Did Not Comply With the Payment Integrity Information Act of 2019*, 2023-FO-0009 (Washington, D.C.: May 2023).