



UNITED STATES GOVERNMENT
ACCOUNTABILITY OFFICE

Report to Congressional Addressees

Addressing Fragmentation, Overlap, and Duplication: Progress in Enhancing Government Effectiveness and Achieving Hundreds of Billions of Dollars in Financial Benefits

September
2021

The cover features a collage of blue-toned images: the American flag, a network of white nodes and lines, and various US coins and currency. A dark blue diagonal band contains the date 'September 2021'. A yellow triangle is visible in the bottom right corner.

GAO@100 Highlights

Highlights of [GAO-21-104648](#), a report to congressional addressees

Why GAO Did This Study

The federal government continues to respond to and recover from significant public health and economic challenges battling the COVID-19 pandemic.

While the size and scope of these efforts demand strong accountability and continued agility, opportunities also exist for achieving billions of dollars in financial savings and improving the efficiency and effectiveness of a wide range of federal programs in other areas.

GAO has responded with annual reports to a statutory provision directing it to identify and report on federal programs, agencies, offices, and initiatives—either within departments or government-wide. These entities and initiatives have duplicative, overlapping, or fragmented goals or activities, as well as additional opportunities to achieve cost savings or enhance revenue collection.

This report discusses the progress Congress and executive branch agencies have made in addressing actions GAO identified in its 2011 to 2021 reports. Additionally, the report provides examples of open actions where further steps by Congress and executive branch agencies could yield significant financial and non-financial benefits.

View [GAO-21-104648](#). For more information, contact Jessica Lucas-Judy at (202) 512-6806 or lucasjudj@gao.gov or Michelle Sager at (202) 512-6806 or sagerm@gao.gov.

September 2021

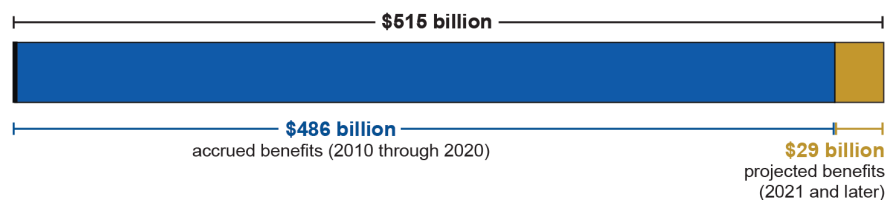
ADDRESSING FRAGMENTATION, OVERLAP, AND DUPLICATION:

Progress in Enhancing Government Effectiveness and Achieving Hundreds of Billions of Dollars in Financial Benefits

What GAO Found

Congress and executive branch agencies have made significant progress in addressing many of the 1,200 actions that GAO identified from 2011 to 2021 to reduce costs, increase revenues, and improve agencies' operating effectiveness, although work remains to fully address them. As shown in the figure below, these efforts have resulted in approximately \$515 billion in financial benefits, an increase of \$85 billion from GAO's 2020 annual report. These are rough estimates based on a variety of sources that considered different time periods and used different data sources, assumptions, and methodologies.

Total Reported Financial Benefits of \$515 Billion, as of 2021



Source: GAO. | GAO-21-104648

To achieve these benefits, as of August 2021, Congress and executive branch agencies have fully addressed 666 (56 percent) of the 1,200 actions GAO identified from 2011 to 2021 and partially addressed 207 (17 percent). Examples of actions taken that led to significant financial benefits include:

- Congress increased the passenger security fee from a prior boarding payment structure to a flat fee, resulting in increased revenues of about \$12.9 billion over a 10-year period beginning in 2014 through 2023.
- The Department of Health and Human Services changed its spending limit determinations for Medicaid demonstrations, resulting in federal savings of approximately \$120.8 billion from 2016 through 2020, with tens of billions of additional savings to potentially accrue in the future.

Further steps are needed to fully address the actions GAO identified from 2011 to 2021. While GAO is no longer tracking 93 actions due to changing circumstances, GAO estimates that fully addressing the remaining 441 open actions could result in savings of tens of billions of dollars and improved government services, among other benefits. For example:

- The Department of Energy may be able to reduce certain risks by adopting alternative approaches to treating a portion of its low-activity radioactive waste, saving tens of billions of dollars.
- Enhanced Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting billions in tax revenue and facilitating voluntary compliance.
- The Department of Veterans Affairs could manage fragmentation and improve access to long-term care for veterans by implementing a more consistent approach to this care.

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September 28, 2021

Congressional Addressees

The federal government continues to respond to and recover from significant public health and economic challenges while battling the Coronavirus Disease 2019 pandemic. While the size and scope of these efforts demand strong accountability and continued agility, opportunities also exist for achieving billions of dollars in financial savings and improving the efficiency and effectiveness of a wide range of federal programs in other areas.

We have responded with annual reports to a statutory provision to report on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities.¹ In our 11 previous annual reports issued from 2011 to May 2021, we introduced more than 375 areas and 1,200 actions for Congress or executive branch agencies to reduce, eliminate, or better manage fragmentation, overlap, or duplication; achieve cost savings; or enhance revenues.² Congress and executive branch agencies have partially or fully addressed 873 (about 73 percent) of the actions we identified from 2011 to 2021. These efforts have resulted in approximately \$515 billion in financial benefits, an increase of \$85 billion from our 2020 annual report. About \$486 billion of these benefits accrued from 2010 through 2020, and \$29 billion are projected to accrue in future years. We estimate tens of billions more dollars could be saved by fully implementing our open actions.³

¹Pub. L. No. 111-139, § 21, 124 Stat. 8, 29 (Feb. 2, 2010), *codified at* 31 U.S.C. § 712 note.

²See GAO's Duplication and Cost Savings webpage for links to the 2011 to 2021 annual reports: <http://www.gao.gov/duplication-cost-savings>.

³In 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 down to the nearest \$1 billion. Estimated potential benefits are subject to increased uncertainty, depending on whether, how, and when they are addressed, and are presented using a notional statement of magnitude.



GAO's online *Action Tracker*

GAO's *Action Tracker*, a publicly accessible website, allows Congress, executive branch agencies, and the public to track the government's progress in addressing the issues we have identified. GAO's *Action Tracker* includes a [downloadable spreadsheet](#) containing all actions.

Areas and actions in the spreadsheet can be sorted and filtered by the year identified, mission, area name, implementation status, and implementing entities (Congress or executive branch agencies). The spreadsheet additionally notes which actions are also GAO priority recommendations—those recommendations GAO believes warrant priority attention from the heads of departments or agencies.

With the release of this report, GAO is concurrently releasing the latest updates to these resources.

Source: GAO. | GAO-21-104648

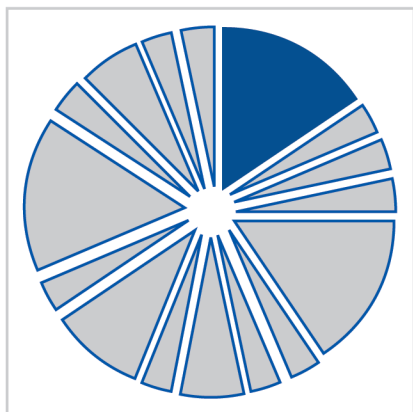
In this report, we continue to monitor the progress Congress and executive branch agencies have made in addressing actions we previously identified (see sidebar).

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

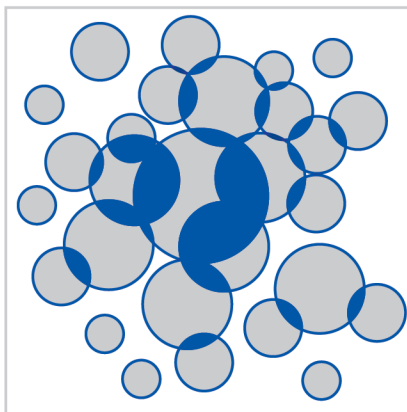
Figure 1 defines the terms we use in this work.

Figure 1: Definitions of Fragmentation, Overlap, and Duplication

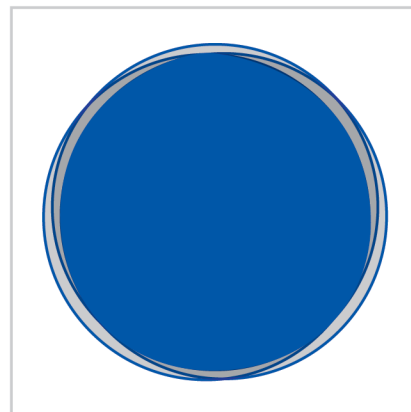
Fragmentation refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and opportunities exist to improve service delivery.



Overlap occurs when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries.



Duplication occurs when two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.



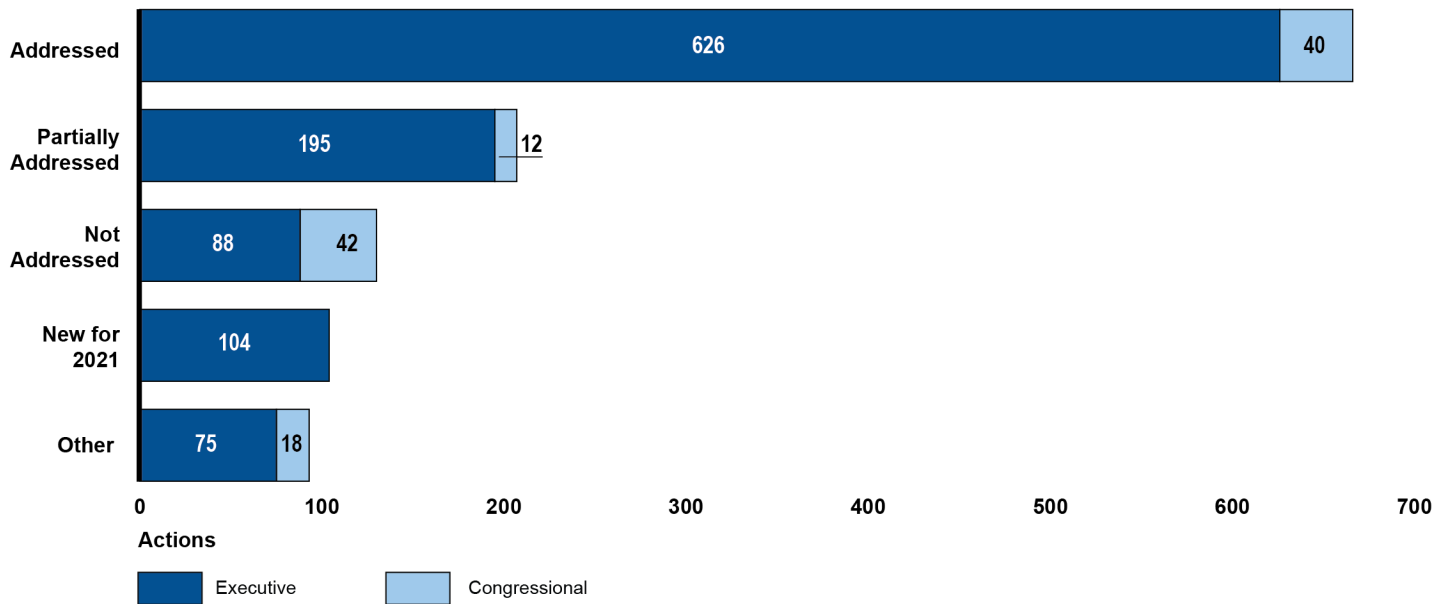
Source: GAO. | GAO-21-104648

Congress and Executive Branch Agencies Continue to Address Actions Identified over the Last 11 Years across the Federal Government, Resulting in Significant Benefits

Congress and executive branch agencies have made consistent progress in addressing many of the actions we have identified since 2011, as shown in figure 2 and table 1. As of August 2021, Congress and executive branch agencies had fully addressed 666 (56 percent) of the 1,200 actions we identified from 2011 to May 2021; 207 (17 percent) were partially addressed; 130 (11 percent) were not addressed; and 104 (9 percent) were new for 2021. See GAO's online [Action Tracker](#) for the status of all actions.⁴

⁴GAO, *2021 Annual Report: New Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions in Financial Benefits*, [GAO-21-455SP](#) (Washington, D.C.: May 12, 2021). In our 2021 annual report, there were 112 new, open actions introduced, seven of which were updated for this report and one of which was introduced as partially addressed.

Figure 2: Status of 2011 to 2021 Actions, as of August 2021



Source: GAO. | GAO-21-104648

Notes: Other actions include actions categorized as “consolidated or other” and “closed-not addressed.” Actions categorized as “consolidated or other” and “closed-not addressed” are no longer assessed. In most cases, “consolidated or other” actions were replaced or subsumed by new actions based on additional audit work or other relevant information. Actions are generally “closed-not addressed” when the action is no longer relevant due to changing circumstances.

In our 2021 annual report, there were 112 new, open actions introduced, seven of which were updated for this report and one of which was introduced as partially addressed.

Table 1: Status of 2011 to 2021 Actions Directed to Congress and the Executive Branch, as of August 2021

Status	Number of congressional actions (percentage) ^a	Number of executive branch actions (percentage) ^b	Total (percentage)
Addressed	40 (36%)	626 (58%)	666 (56%)
Partially addressed	12 (11%)	195 (18%)	207 (17%)
Not addressed	42 (38%)	88 (8%)	130 (11%)
New for 2021	-	104 (10%)	104 (9%)
Other ^c	18 (16%)	75 (7%)	93 (8%)
Total	112 (100%)	1,088 (100%)	1,200 (100%)

Source: GAO. | GAO-21-104648

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

In our 2021 annual report, there were 112 new, open actions introduced, seven of which were updated for this report and one of which was introduced as partially addressed.

^aIn assessing actions suggested for Congress, GAO applied the following criteria: “addressed” means relevant legislation has been enacted and addresses all aspects of the action needed; “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; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Actions suggested for Congress may also move to “addressed” or “partially addressed,” with or without relevant legislation, if an executive branch agency takes steps that address all or part of the action needed. At the beginning of a new congressional session, GAO reapplies the criteria. As a result, the status of an action may move from partially addressed to not addressed if relevant legislation is not reintroduced from the prior congressional session.

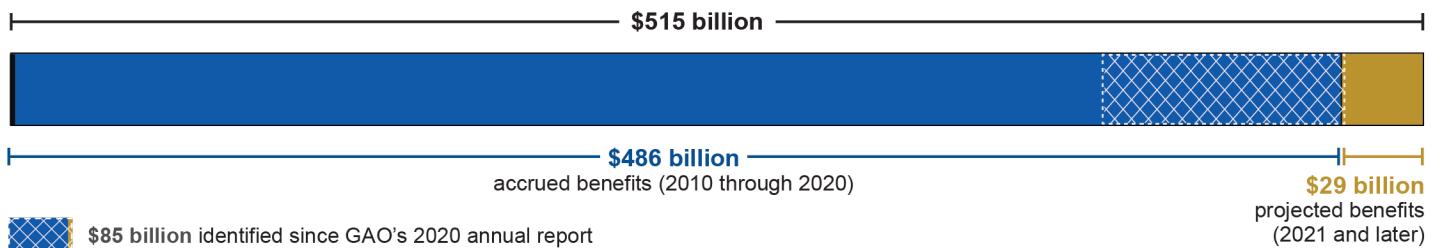
^bIn assessing actions suggested for the executive branch, GAO applied the following criteria: “addressed” means implementation of the action needed has been completed; “partially addressed” means the action needed is in development or started but not yet completed; and “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed.

^cOf the 93 “other” actions, 50 are categorized as “consolidated or other” and 43 as “closed-not addressed.” GAO no longer assesses actions categorized as “closed-not addressed” or “consolidated or other.” In most cases, “consolidated or other” actions were replaced or subsumed by new actions based on additional audit work or other relevant information. Actions categorized as “closed-not addressed” is when the action is no longer relevant due to changing circumstances. In 2021, two executive branch actions were consolidated, and one congressional action was established as a result of consolidation.

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

As a result of steps Congress and executive branch agencies have taken to address our open actions, we have identified approximately \$515 billion in total financial benefits, including \$85 billion identified since the 2020 annual report. About \$486 billion of the total benefits accrued from 2010 through 2020, while approximately \$29 billion are projected to accrue in 2021 or later, as shown in figure 3.⁵

Figure 3: Total Reported Financial Benefits of \$515 Billion, as of August 2021



Source: GAO. | GAO-21-104648

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 down to the nearest \$1 billion.

Since our first annual report in 2011, these benefits have contributed to missions across the federal government, as shown in figure 4.

⁵In 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 down to the nearest \$1 billion.

Figure 4: Summary of 11 Years of Benefits Achieved by Mission, as of August 2021



Source: GAO, Department of Defense Helene C. Stikkel, Dynamic Graphics, USDA, ©Corbis, and PhotoDisc. | GAO-21-104648

Notes: Due to rounding, the total combined benefits do not add up to exactly \$515 billion. Other Mission Areas include Economic Development, Information Technology, Income Security, International Affairs, Science and the Environment, and Social Services. Additionally, combined benefits include benefits that have accrued through 2020 and benefits expected to accrue in 2021 or later. These totals rely on individual estimates from a variety of sources, which considered different time periods and utilized different data sources, assumptions, and methodologies, and represent a rough estimate of financial benefits that have been rounded down to the nearest \$1 billion.

Actions that were closed-not addressed or consolidated are not included in these totals.

Table 2 highlights examples of results achieved over the past 11 years.

Table 2: Examples of Fully Addressed or Partially Addressed Actions with Associated Cost Savings and Revenue Enhancements, as of August 2021

Area name (annual report year/area number links to Action Tracker)	Actions taken	Financial benefit
Weapon Systems Acquisition Programs (2011-38)	Congress passed the Weapon Systems Acquisition Reform Act of 2009, which implemented a number of GAO's recommendations for how the Department of Defense (DOD) develops and acquires weapon systems. GAO highlighted the need for additional action in this area in its 2011 report. Since then, DOD has followed more best practices for these acquisitions, which greatly reduced cost growth for weapons systems over time. ^a	Savings of approximately \$180.0 billion from 2011 through 2017, according to GAO analysis. DOD concurred with GAO's methodology.
Medicaid Demonstration Waivers (2014-21)	The Department of Health and Human Services changed processes to curtail some problematic methods of determining budget neutrality, restricted the amount of unspent funds states can accrue and carry forward to expand demonstrations. The department could further reduce federal spending by addressing other problematic methods.	Federal savings of approximately \$120.8 billion from 2016 through 2020, and tens of billions of additional savings could potentially accrue from 2020-2022, according to agency and GAO estimates.
Farm Program Payments (2011-35)	Congress passed the Agricultural Act of 2014, which eliminated direct payments to farmers, thereby eliminating a duplicative payments structure that had not been intended to be permanent. ^b	Savings of approximately \$44.5 billion from fiscal year 2015 through fiscal year 2023, of which about \$29.7 billion has accrued and \$14.8 billion is expected to accrue in fiscal year 2021 or later, according to the Congressional Budget Office (CBO).
Higher Education Assistance (2013-16)	The Department of Education adjusted borrower incomes for inflation in its Direct Loan program reestimates for the fiscal year 2017 Agency Financial Report. GAO previously reported that this step resulted in a downward reestimate of income-driven repayment plan costs for loans issued through the 2016 cohort totaling \$17.5 billion. Education also estimated that Direct Loan subsidy costs for new loans issued from the fiscal year 2017 through 2019 cohorts were a net present value of \$12 billion lower than they would have been without this correction.	Savings of approximately \$39 billion through 2019, with additional savings in 2021, according to agency estimates.
Passenger Aviation Security Fees (2012-48)	Congress passed the Bipartisan Budget Act of 2013, which modified the passenger security fee from its prior per enplanement structure (\$2.50 per enplanement with a maximum one-way-trip fee of \$5.00) to a structure that increases the passenger security fee to a flat \$5.60 per one-way-trip. ^c	Increased revenue of about \$12.9 billion in fee collections over a 10-year period beginning in fiscal year 2014 and continuing through fiscal year 2023, of which \$9 billion has accrued and \$3.9 billion is expected to accrue in fiscal year 2021 or later, according to CBO and other estimates.

Area name (annual report year/area number links to Action Tracker)	Actions taken	Financial benefit
Agencies' Use of Strategic Sourcing (2013-23)	The Department of Veterans Affairs evaluated strategic sourcing opportunities, set goals, tracked metrics, and ultimately procured a larger share of goods and services—including information technology (IT)—using contracts aligned with strategic sourcing principles.	The Department of Veterans Affairs realized cost avoidance of about \$10.8 billion from fiscal years 2013 through 2017, according to GAO estimates. Veterans Affairs concurred with GAO's methodology. Billions more of savings are possible across the federal government, according to OMB estimates based on 2017 to 2019 data.
Tax Policies and Enforcement (2015-17)	Congress amended the audit procedures applicable to certain large partnerships to require that they pay audit adjustments at the partnership level. ^d	Increased revenue of about \$9.3 billion from fiscal years 2019 to 2025, of which about \$2.7 billion has accrued and \$6.6 billion is expected to accrue in fiscal year 2021 or later, according to the Joint Committee on Taxation. Hundreds of millions in additional savings could potentially accrue by addressing other actions in this area, according to GAO estimates.
Real Estate-Owned Properties (2014-18)	The Department of Housing and Urban Development made improvements to increase the recoveries from disposing of properties it receives when loans default, such as by selling these loans and increasing property inspections and oversight of contractors disposing of these properties.	Savings of about \$5.5 billion from fiscal years 2013 through 2018, according to agency estimates.
Children's Disability Reviews (2015-21)	The Social Security Administration conducted additional continuing disability reviews in fiscal years 2013 through 2015 to ensure that only child Supplemental Security Income recipients who are eligible for benefits receive them, thereby preventing potentially costly overpayments.	Savings of approximately \$5.4 billion from fiscal year 2013 through fiscal year 2015, according to agency estimates. Billions in additional savings could potentially accrue, according to agency estimates.
Federal Payments for Hospital Uncompensated Care (2017-25)	Centers for Medicare & Medicaid Services announced in a final rule that the agency would begin basing Medicare Uncompensated Care payments on hospital uncompensated care costs. ^e	Savings of about \$4.8 billion in fiscal years 2018 through 2020 with potential for billions in fiscal year 2021. Centers for Medicare & Medicaid Services concurred with GAO's estimates. Billions in potential savings could accrue by addressing an additional action in this area, according to GAO estimates.
Overseas Military Presence (2011-36)	The Department of Defense has conducted a comprehensive reassessment of its overseas presence in Europe and the Pacific, including the costs and benefits of various alternatives.	Savings of approximately \$2.3 billion from fiscal year 2013 through fiscal year 2017, according to agency estimates. Millions in additional savings could potentially accrue annually, according to agency estimates.
Strategic Petroleum Reserve (2015-15)	The Department of Energy completed a long-term strategic review of the reserve in August 2016, allowing it to carry out oil sales from the Strategic Petroleum Reserve that Congress had authorized. ^f	Savings of approximately \$2 billion from fiscal year 2017 through fiscal year 2019, according to agency estimates. Billions in additional savings could potentially accrue from fiscal years 2020 through 2025, according to CBO.

Source: GAO. | GAO-21-104648

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, CBO, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2020 report to reflect more recent analysis.

^aPub. L. No. 111-23, 123 Stat. 1704 (May 22, 2009).

^bPub. L. No. 113-79, § 1101, 128 Stat. 649, 658 (Feb. 7, 2014).

^cPub. L. No. 113-67, § 601(b), 127 Stat. 1165, 1187 (Dec. 26, 2013).

^dBipartisan Budget Act of 2015, Pub. L. No. 114-74, § 1101, 129 Stat. 584, 625–638 (Nov. 2, 2015).

^e82 Fed. Reg. 37990, 38000 (Aug. 14, 2017).

^fPub. L. No. 114-74, § 404, 129 Stat. 584, 590 (Nov. 2, 2015).

Other Benefits Resulting from Actions Taken by Congress and Executive Branch Agencies

Our suggested actions, when implemented, often result in benefits—for instance, more effective and equitable government; improvements in major government programs or agencies; reduced mismanagement, fraud, waste, and abuse; and increased assurance that programs comply with laws and that funds are legally spent. The following examples illustrate these types of benefits.

- **National Strategy for Transportation Security (2020-14).** The nation's transportation systems facilitate over 5 trillion miles of passenger travel annually while moving billions of tons of cargo. The scale and scope of these systems make them targets for terrorist attacks. The Department of Homeland Security (DHS) is required to work jointly with the Department of Transportation (DOT) to develop, revise, and update a biennial National Strategy for Transportation Security that governs federal transportation security efforts.⁶

In 2019, we found that the 2018 strategy generally does not guide federal efforts due in part to its unclear alignment with several strategies that also inform federal transportation security efforts. We recommended that DHS, in consultation with DOT, communicate to key stakeholders how the strategy aligns with related strategies to guide federal efforts as it develops future iterations of the national strategy.

In response, DHS updated the strategy to guide federal security efforts and agency roles and responsibilities. By communicating how the strategy aligns with related strategies to guide efforts, the department and other federal stakeholders are better positioned to use the national strategy as part of a whole-of-government approach to preventing terrorist attacks.

⁶49 U.S.C. § 114(s).

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- **USDA’s Nutrition Education Efforts (2020-18).** The U.S. Department of Agriculture (USDA) administers five key programs that provide nutrition education and has information on participation, expenditures, and effectiveness for most of these programs.

In 2019, we found that USDA did not have a formal coordination mechanism for its nutrition education efforts and did not fully leverage the department’s nutrition expertise. We recommended that USDA develop a formal mechanism for better coordinating fragmented nutrition education efforts across the department to maximize program reach and impact and avoid potential duplication of effort.

In response, in July 2020, USDA established a nutrition promotion working group coordinated by USDA’s Office of the Chief Scientist and made up of representatives from each USDA mission area conducting nutrition promotion or related research and evaluation. These efforts to better coordinate nutrition education efforts across the department will help USDA to maximize program reach and impact and avoid potentially wasteful duplication of effort.

- **Security of Federal Facilities (2016-09).** The Federal Protective Service (FPS) and the General Services Administration (GSA) share responsibility for protecting federal facilities. FPS is primarily responsible for protecting federal employees and visitors in federal facilities held or leased by GSA.

In 2015, we found that while each agency had some individual policies for collaboration, the two agencies had made limited progress in agreeing on several key practices to enhance the agencies’ ability to protect federal facilities and to improve day-to-day operations at the regional level. We recommended that FPS and GSA establish a plan for a joint strategy.

In response, FPS and GSA finalized and signed a joint strategy to meet bi-annually to discuss progress and to monitor, evaluate, and report on the agencies’ regional efforts to protect federal facilities. This strategy also identifies a process and provides information for ensuring that compatible policies and procedures for information sharing are communicated at the regional level. Additionally, the strategy identifies and clarifies FPS’s and GSA’s information sharing and communication efforts, related policies and procedures, and agency roles and responsibilities. As a result of these efforts, FPS and GSA are better positioned to improve their collaborative efforts to protect federal facilities.

Action on Remaining Open Areas Could Yield Significant Additional Benefits

Congress and executive branch agencies have made progress by addressing 666 of the 1,200 total actions we have identified since 2011. However, further steps are needed to fully address the 441 actions that are partially addressed, not addressed, or new for 2021.⁷ We estimate that tens of billions of dollars in additional financial benefits could be realized should Congress and executive branch agencies fully address these actions, and other improvements can be achieved as well.⁸

Open Areas Directed to Congress and Executive Branch Agencies with Potential Financial Benefits

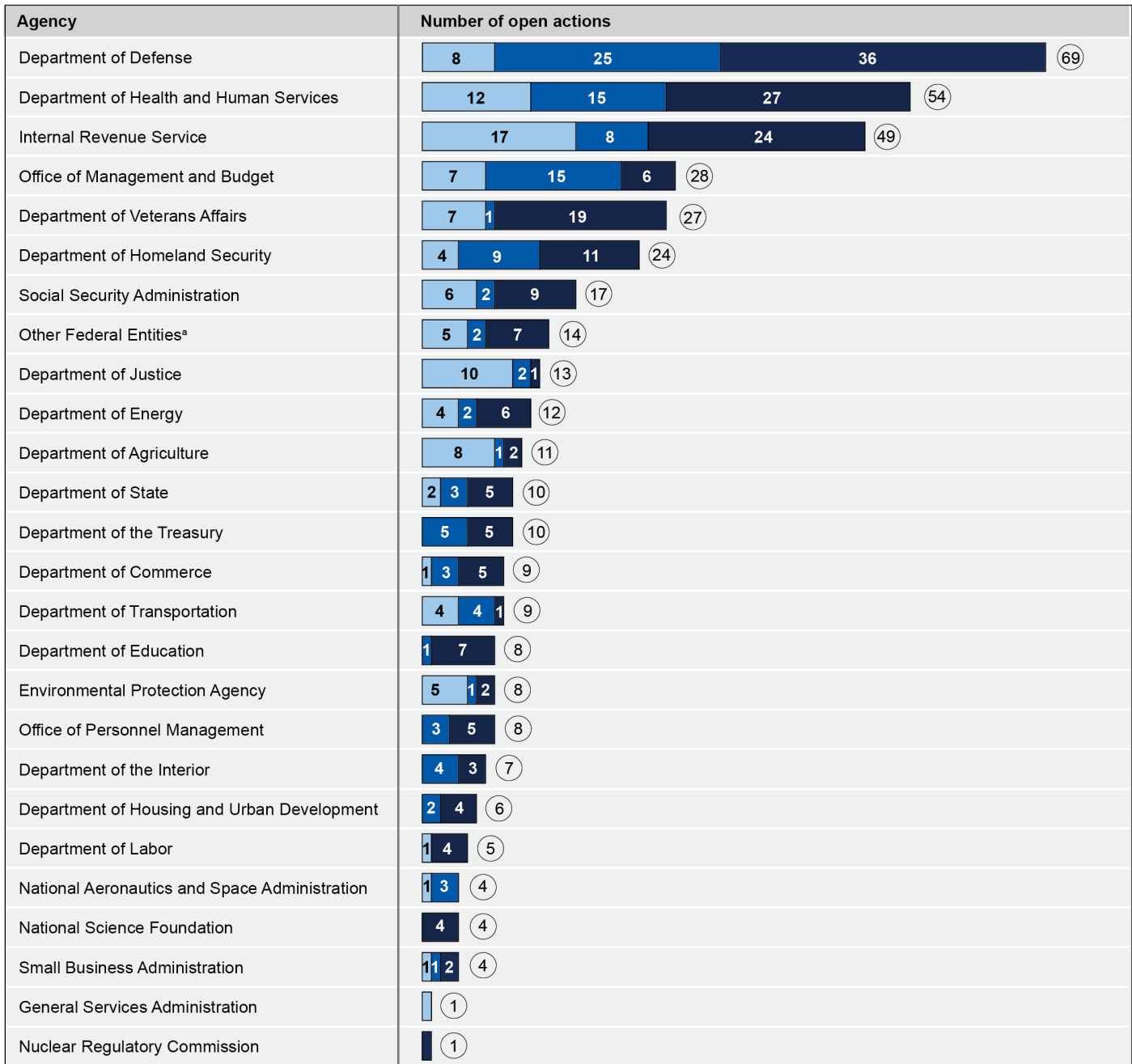
In our 2011 to 2021 annual reports, we directed 112 actions to Congress. Of the 112 actions, 54 (48 percent) remained open as of August 2021. Appendix II has a full list of all open congressional actions.

We also directed 1,088 actions to executive branch agencies. As shown in figure 5, these actions span the government and are directed to dozens of federal agencies. Six of these agencies—Department of Defense (DOD), Department of Health and Human Services (HHS), the Internal Revenue Service (IRS), the Office of Management and Budget, Department of Veterans Affairs (VA), and DHS—have at least 20 open actions. Of the 1,088 actions, 387 (about 36 percent) remained open as of August 2021.

⁷There are 93 actions categorized as “other”, of which 50 are “consolidated or other” and 43 are “closed-not addressed.” GAO no longer assesses actions categorized as “closed-not addressed” or “consolidated or other.”

⁸In 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.

Figure 5: Number of Partially Addressed and Not Addressed Actions Since 2011 by Agency, as of August 2021



New for 2021
 Number of actions not addressed
 Number of actions partially addressed

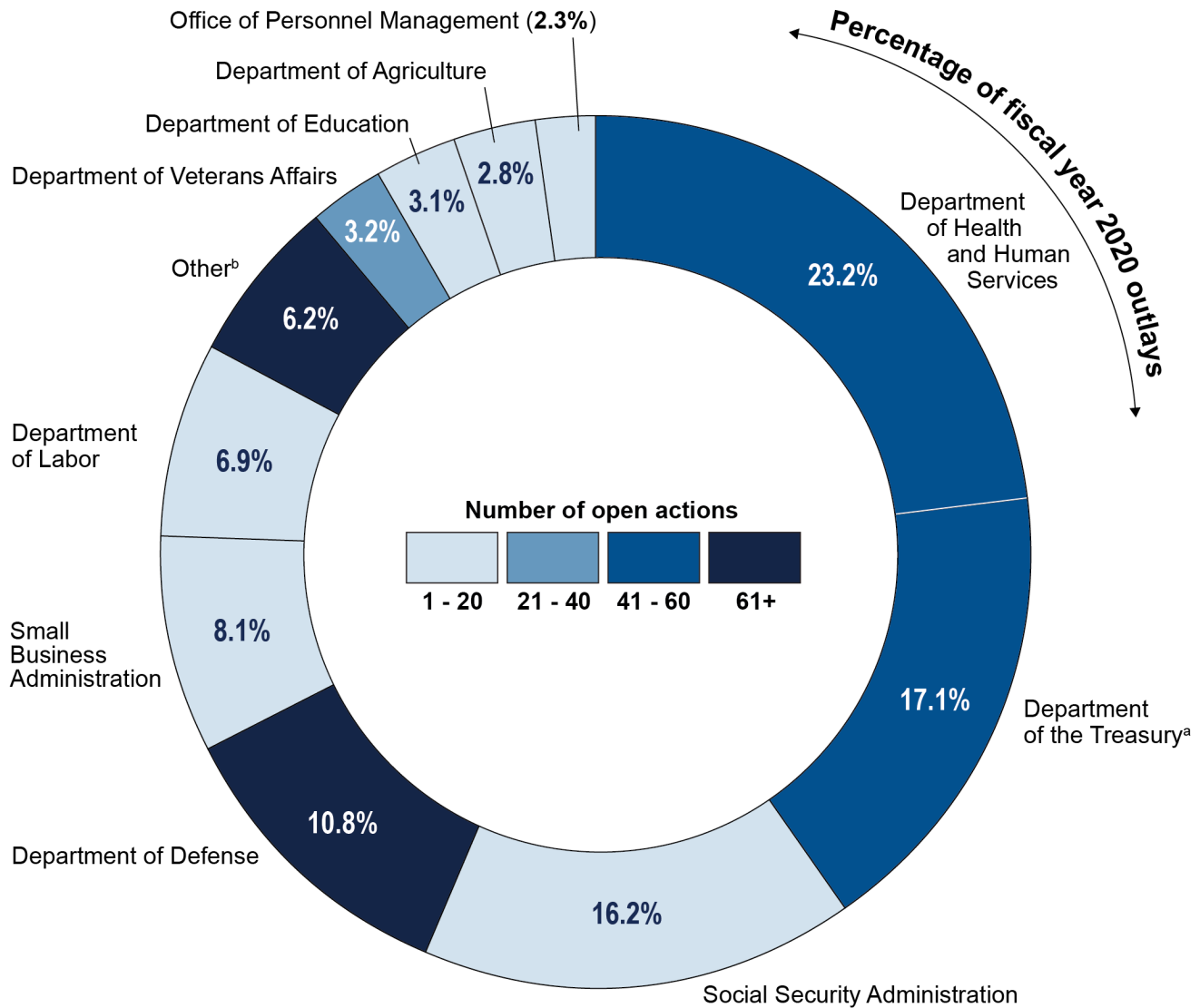
Source: GAO. | GAO-21-104648

Note: The total number of open actions in this figure (412) does not equal the total number of open actions directed to executive branch agencies (387) as of August 2021. Individual actions that were introduced from 2011 through 2019 are counted multiple times when they are directed to more than one federal department or agency. Open actions include actions that are partially addressed, not addressed, and new actions introduced in our 2021 annual report.

^a“Other federal entities” reflects open actions directed to the following federal entities: The Executive Office of the President, the Committee on STEM Education, Consumer Financial Protection Bureau, Federal Communications Commission, Office of Science and Technology Policy, and Securities and Exchange Commission.

Approximately 64 percent of the open executive branch actions are directed to 10 agencies—HHS, Department of the Treasury (including IRS), Social Security Administration, DOD, Small Business Administration, Department of Labor, VA, Department of Education, Department of Agriculture, and Office of Personnel Management—that made up about 94 percent of federal outlays in fiscal year 2020. Figure 6 highlights agencies with open actions, as well as their fiscal year 2020 share of federal outlays.

Figure 6: Fiscal Year 2020 Outlays and Number of Open Actions Since 2011, by Agency



Source: GAO. | GAO-21-104648

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

COVID-19 pandemic relief funding in fiscal year 2020 resulted in changes to the top 10 executive branch agencies with the highest federal outlays from our prior reports.

^aTreasury's percentage of fiscal year 2020 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 actions for Treasury also include open actions from the Internal Revenue Service.

^bOther agencies include all federal agencies with fiscal year 2020 outlays not listed above.

Congress and executive branch agencies have made progress toward addressing actions that we have identified since 2011. Further steps by Congress and executive branch agencies are needed to fully address open actions that could yield significant financial benefits, as shown in table 3. Specifically, Congress and executive branch agencies could realize potential financial benefits ranging from millions of dollars to tens of billions of dollars.⁹

Table 3: Examples of Areas with Open Actions with Potential Financial Benefits of \$1 Billion or More

Area name and description (Year-number links to Action Tracker)	Mission	Potential financial benefits ^a (Source)
* DOE’s Treatment of Hanford’s Low-Activity Waste (2018-17) : The Department of Energy may be able to reduce certain risks by adopting alternative approaches to treating a portion of its low-activity radioactive waste. (GAO-19-28 , GAO-17-306 , GAO-09-913 , GAO-03-593)	Energy	Tens of billions (GAO)
* Medicare Payments by Place of Service (2016-30) : Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program. (GAO-16-189)	Health	Billions annually (MedPAC and Bipartisan Policy Center)
Category Management (2021-06) : The Office of Management and Budget (OMB) should further its Category Management initiative to improve how agencies buy common goods and services by taking such actions as addressing agencies’ data management challenges and establishing additional performance metrics to help the federal government achieve cost savings, as well as potentially eliminate duplicative contracts. (GAO-21-40)	General Government	Billions of dollars over the next 5 years (OMB)
* Disability and Unemployment Benefits (2014-08) : 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-12-764)	Income Security	\$2.2 billion over 10 years (OMB)
Federal Shared Services (2019-05) : OMB and the General Services Administration could better position themselves to achieve their cost savings goals and reduce inefficient overlap and duplication by strengthening their implementation of selected federal shared service reform efforts. (GAO-20-263 , GAO-19-94)	General Government	\$2 billion over 10 years (OMB)
Student Loan Income-Driven Repayment Plans (2020-29) : The Department of Education should obtain data in order 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 (The Congressional Budget Office)

⁹In 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.

Area name and description (Year-number links to Action Tracker)	Mission	Potential financial benefits ^a (Source)
Navy Shipbuilding (2017-18) : The U.S. Navy could achieve cost savings by improving its acquisition practices and ensuring that ships can be efficiently sustained. (GAO-20-2, GAO-17-211,GAO-16-71)	Defense	Billions (GAO)
*Internal Revenue Service Enforcement Efforts (2012-44) : Enhancing the Internal Revenue Service enforcement and service capabilities can help reduce the gap between taxes owed and paid by collecting tax revenue and facilitating voluntary compliance. This could include expanding third-party information reporting. For example, reporting could be required for certain payments that rental real estate owners make to service providers, such as contractors who perform repairs on their rental properties, and for payments that businesses make to corporations for services. (GAO-12-176, GAO-11-493, GAO-09-238, GAO-08-956)	General Government	Billions (GAO)

Legend: * = Legislation is likely to be necessary to fully address all actions in this area.

Source: GAO. | GAO-21-104648

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. All estimates of potential savings are dependent on various factors, such as whether action is taken and how it is taken. Actual savings 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.

^aGAO developed the notional estimates, which are intended to provide a sense of the potential magnitude of savings. Notional estimates have been developed using broad assumptions about potential savings, which are rooted in previously identified losses, the overall size of the program, previous experience with similar reforms, and similar rough indicators of potential savings. GAO generally determines the notional labels (millions, tens of millions, hundreds of millions, etc.) using a risk-based approach that takes into account factors such as the possible minimum and maximum values of the cost savings estimate (where available), the quality of the data underlying those values, the certainty of those values, and the rigor of the estimation method used.

Open Areas with Other Benefits Directed to Executive Branch Agencies

Table 4 shows selected areas where agencies can take action to achieve other benefits, such as maintained global economic competitiveness, better homeland and national security, and more effective delivery of services.

Table 4: Additional Examples of Open Areas Directed to Executive Branch Agencies

Area name and description (Year-number links to Action Tracker)	Mission	Potential benefit
SBA's Microloan Program (2020-03): The Small Business Administration's Microloan Program should enhance its collaboration with other federal agencies that engage in microlending activities to better manage fragmentation. (GAO-20-49)	Economic Development	Improved coordination and collaboration in microlending activities.
VA Long-Term Care Fragmentation (2020-11): The Department of Veterans Affairs should implement a consistent approach to better manage long-term care programs at the Veterans Affairs Medical Center level and improve access to the right care for veterans. (GAO-20-284)	Health	Improved ability to provide consistent care and access to long-term care for veterans.
Chemical Terrorism (2019-09): The Department of Homeland Security should develop a strategy and implementation plan for its chemical defense programs and activities to better manage these fragmented efforts. (GAO-18-562)	Homeland security/law enforcement	Improved support, guidance, integration, and coordination of DHS's chemical defense efforts.
Federal Research (2019-15): Federal agencies could improve their research efforts to maintain U.S. competitiveness in quantum computing and synthetic biology by implementing leading practices for collaboration to better manage fragmentation. (GAO-18-656)	Science and the environment	Maintain U.S. competitiveness in the global economy.
Imported Seafood Oversight (2018-01): Improved coordination between the Food and Drug Administration and the Food Safety and Inspection Service on the oversight of imported seafood would help the agencies better manage fragmentation and more consistently protect consumers from unsafe drug residues. (GAO-17-443)	Agriculture	More effective oversight of imported seafood.
Graduate Medical Education Funding (2018-05): The Department of Health and Human Services should coordinate with federal agencies, including the Department of Veterans Affairs, to improve the effectiveness and oversight of fragmented federal funding for physician graduate medical education, which cost the federal government \$14.5 billion in 2015. (GAO-18-240)	Health	Better data quality for examining graduate medical education programs.

Source: GAO. | GAO-21-104648

This report was prepared under the coordination of Jessica Lucas-Judy, Director, Strategic Issues, who may be reached at (202) 512-6806 or lucasjudyj@gao.gov, and Michelle Sager, Managing Director, Strategic Issues, who may be reached at (202) 512-6806 or sagerm@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report.

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is fluid and cursive, with a large, prominent "D" and a long, sweeping tail.

Gene L. Dodaro
Comptroller General of the United States

List of Congressional Addressees

The Honorable Patrick Leahy
Chairman

The Honorable Richard Shelby
Vice Chairman
Committee on Appropriations
United States Senate

The Honorable Bernie Sanders
Chairman

The Honorable Lindsey Graham
Ranking Member
Committee on the Budget
United States Senate

The Honorable Gary C. Peters
Chairman

The Honorable Rob Portman
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Rosa L. DeLauro
Chair

The Honorable Kay Granger
Ranking Member
Committee on Appropriations
House of Representatives

The Honorable John Yarmuth
Chairman

The Honorable Jason Smith
Ranking Member
Committee on the Budget
House of Representatives

The Honorable Carolyn B. Maloney
Chairwoman

The Honorable James Comer
Ranking Member
Committee on Oversight and Reform
House of Representatives

The Honorable Mark R. Warner
United States Senate

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. The 2021 annual report we issued in May 2021 met the requirements of this mandate for 2021.² This fall 2021 report provides additional information on the 1,200 total actions identified since 2011 to address instances of fragmentation, overlap, and duplication, as well as opportunities for potential cost savings and revenue enhancement across the federal government.

Our objectives in this report are to (1) assess to what extent Congress and executive branch agencies have addressed actions in our 2011 to 2021 annual reports; and (2) highlight examples of open actions directed to Congress or key executive branch 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.³ 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.

¹Pub. L. No. 111-139, § 21, 124 Stat. 8, 29 (Feb. 12, 2010), *codified at* 31 U.S.C. § 712 note.

²GAO, *2021 Annual Report: New Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions in Financial Benefits*, [GAO-21-455SP](#) (Washington, D.C.: May 12, 2021).

³We 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.

In prior reports, we have identified actions to address fragmentation, overlap, and duplication. These actions—identified in our prior 2011 to 2021 annual reports—form the basis of our review. The prior reports identified the potential financial and other benefits that might result from actions addressing fragmentation, overlap, or duplication, or taking advantage of other opportunities for cost savings and enhanced revenues. We collected and analyzed data on costs and potential savings to the extent they were available.

To identify what actions, if any, exist to address fragmentation, overlap, and duplication and take advantage of opportunities for cost savings and enhanced revenues, we reviewed and updated our prior work and recommendations to identify what additional actions Congress may wish to consider and agencies may need to take. For example, we used our prior work identifying leading practices that could help agencies address challenges associated with interagency coordination and collaboration and with evaluating performance and results in achieving efficiencies.⁴ In spring 2021, we reported on 112 of these new actions—seven of these actions were updated for the fall 2021 report and one action was introduced in spring 2021 as partially addressed—and are referred to as “new for 2021” throughout this report.⁵

When developing actions in prior reports and in our work updating these actions in this report, 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 take to assess the reliability of data vary but are chosen to accomplish the auditing requirement that the data be sufficiently reliable given the purposes for which they are used in our products. We review published documentation about the data system and inspector general or other reviews of the data. We may interview agency or outside officials to better understand system controls and to assure ourselves that we understand how the data are produced and any limitations associated with the data.

⁴See, for example, GAO, *Managing for Results: Practices for Effective Agency Strategic Reviews*, [GAO-15-602](#) (Washington, D.C.: July 29, 2015); and *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012). Additional information on GAO’s work on the GPRM Modernization Act of 2010 (GPRAMA) can be found at http://www.gao.gov/key_issues/managing_for_results_in_government/issue_summary and information on GAO’s work on best and leading practices in collaboration can be found at http://www.gao.gov/key_issues/leading_practices_collaboration/issue_summary.

⁵[GAO-21-455SP](#).

We may also electronically test the data to see whether values in the data conform to agency testimony and documentation regarding valid values, or we may compare data to source documents. In addition to these steps, we often compare data with other sources as a way to corroborate our findings.

Assessing the Status of Selected Previously Identified Actions

To examine the extent to which Congress and executive branch agencies have made progress in implementing the 1,200 actions in the approximately 394 areas we have reported on in previous annual reports on fragmentation, overlap, and duplication, we reviewed relevant legislation and agency documents such as budgets, policies, strategic and implementation plans, guidance, and other information between November 2020 and August 2021.

We also analyzed, to the extent possible, whether financial or other benefits have been attained, and we included this information as appropriate (see discussion below on the methodology we used to estimate financial benefits). In addition, we discussed the implementation status of the actions with officials at the relevant agencies. Throughout this report, we present our counts as of August 2021 because that is when we received our last updates. The progress statements and updates are published on GAO's [Action Tracker](#).

We used the following criteria in assessing the status of actions:⁶

- In assessing actions suggested for Congress, we applied the following criteria: “addressed” means relevant legislation has been enacted and addresses all aspects of the action needed; “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; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Actions identified as “new for 2021” in this report were identified for inclusion in 2021 and have not yet been assessed for updates. Actions suggested for Congress may also move to “addressed” or “partially addressed” with or without relevant

⁶Since 2011, we have categorized 93 actions as “other” and are no longer assessing these actions. We categorized 50 “other” actions as “consolidated or other.” In most cases, “consolidated or other” actions were replaced or subsumed by new actions based on additional audit work or other relevant information. We also categorized 43 of the “other” actions as “closed-not addressed.” Actions are generally “closed-not addressed” when the action is no longer relevant because of changing circumstances.

legislation if an executive branch agency takes steps that address all or part of the action needed. At the beginning of a new congressional session, we reapply the criteria. As a result, the status of an action may move from partially addressed to not addressed if relevant legislation is not reintroduced from the prior congressional session.

- In assessing actions suggested for the executive branch, we applied the following criteria: “addressed” means implementation of the action needed has been completed; “partially addressed” means the action needed is in development or started but not yet completed; and “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed.

Methodology for Generating Financial Benefits Estimates

To calculate the total financial benefits resulting from actions already taken (addressed or partially addressed) and potential financial benefits from actions that are not fully addressed, we reviewed available data and estimates for all of the actions to determine the amount of actual financial benefits and/or estimate potential financial benefits for each action and area.⁷ Each actual and potential financial benefit calculation was reviewed by one of our technical specialists to ensure that amounts were based on reasonably sound methodologies.

The financial benefit 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 among these individual estimates. Our potential financial benefit estimates represent a rough estimate of financial benefits, rather than an exact total. Estimating the benefits that could result from addressing these actions was not possible in some cases because information about the extent and impact of fragmentation, overlap, and duplication among certain programs was not available.

Further, the financial benefits that can be achieved from addressing fragmentation, overlap, or duplication or taking advantage of other opportunities for cost savings and enhanced revenues were not always quantifiable in advance of congressional and executive branch decision-making. In addition, the needed information was not readily available on, among other things, program performance, the level of funding devoted to duplicative programs, or the implementation costs and time frames that might be associated with program consolidations or terminations. We used partial data and conservative assumptions to provide rough

⁷[GAO-21-455SP](#).

estimates of potential savings magnitude, when more precise estimates were not possible.

For actions that have already been taken, realized financial benefits resulting from those actions covered a range of time periods stretching from 2010 through 2029. To calculate the total amount of realized financial benefits that have already accrued and those that are expected to accrue, we separated those that accrued from 2010 through 2020 and those expected to accrue between 2021 and 2029. For individual estimates that span both periods, we assumed that financial benefits were distributed evenly over the period of the estimate. For each category, we summed the individual estimates to generate a total. To account for uncertainty and imprecision resulting from the differences in data sources, methodologies, and adjustments for inflation of individual estimates, we present the total realized financial benefits to the nearest billion dollars, rounded down.

There is a higher level of uncertainty for estimates of potential financial benefits that could accrue from actions not yet taken because these estimates are dependent on whether, how, and when agencies and Congress take our recommended actions or because of a lack of sufficiently detailed data to make reliable forecasts. As a result, many estimates of potential savings 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. To calculate a total for potential savings, with a conservative approach, we used the minimum number associated with each term.⁸ To account for the increased uncertainty of potential estimates and the imprecision resulting from differences in data availability, quality, and methods used to generate individual estimates, we present the total potential financial benefits to the nearest \$10 billion, rounded down, and using a notional term. For example, changes to agency programs, priorities, and implementation strategies made in response to the pandemic could impact the likelihood and magnitude of some of our estimated potential financial benefits.

This report is based upon work we previously conducted in accordance with generally accepted government auditing standards. Generally

⁸For example, if we had stated that an agency could potentially save “hundreds of millions,” we would use \$100 million as part of our calculation of the total.

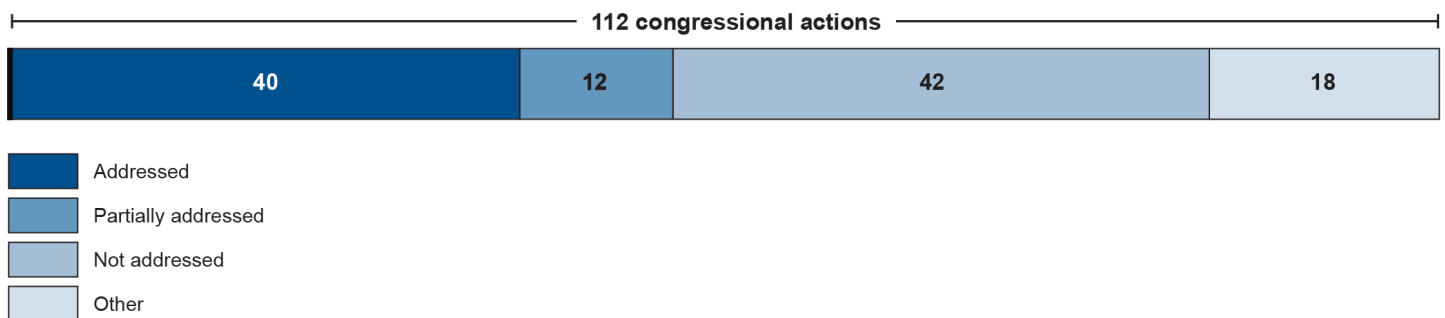
**Appendix I: Objectives, Scope, and
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accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Open Congressional Actions, by Mission

In our 2011 to 2021 annual reports, we directed 112 actions to Congress, of which 54 remain open. Forty have been addressed and 18 were closed as not addressed or consolidated. Of the 54 open congressional actions, 12 are partially addressed and 42 are not addressed, as of August 2021 (see figure 7).

Figure 7: Status of Congressional Actions from 2011 to 2021, as of August 2021




Source: GAO. | GAO-21-104648

Note: In assessing actions suggested for Congress, GAO applied the following criteria: “addressed” means relevant legislation has been enacted and addresses all aspects of the action needed; “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; and “not addressed” means a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. Actions suggested for Congress may also move to “addressed” or “partially addressed,” with or without relevant legislation, if an executive branch agency takes steps that address all or part of the action needed. At the beginning of a new congressional session, GAO reapplies the criteria. As a result, the status of an action may move from partially addressed to not addressed if relevant legislation is not reintroduced from the prior congressional session. Actions categorized as “other” are no longer assessed. In most cases, “other” actions were replaced or subsumed by new actions based on additional audit work or other relevant information. In 2021, one executive action was closed as “other” and replaced by a new congressional action, and another new congressional action was added, for a total cumulative action count of 112. Both of the newly introduced congressional actions were updated and are categorized as “not addressed” in this report.


The tables below have more information on the 54 open congressional actions. Our [Action Tracker](#) downloadable spreadsheet (available in [XLSX](#) or [CSV](#) formats) has information on all actions.

Table 5: Open Congressional Actions in the Agriculture Mission Area

Mission Area: Agriculture			
Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit	
 <p>Source: USDA and PhotoDisc. GAO-21-104648</p>	Agricultural Quarantine Inspection Fees (2013-18)	GAO-13-268 Save tens of millions of dollars annually	
	Crop Insurance (2013-19)	GAO-12-256 GAO-14-700 GAO-15-356 GAO-17-501	Save hundreds of millions , or up to \$1.4 billion annually Save hundreds of millions of dollars annually
	Food Safety (2011-01)	GAO-02-47T GAO-15-180	Strengthen oversight of food safety and address fragmentation
Area name (links to <i>Action Tracker</i>)	Action summary and status, when partially addressed		
Agricultural Quarantine Inspection Fees (2013-18)	Congress should consider taking steps to allow the Secretary of Agriculture to set fee rates to recover the full costs of the Agricultural Quarantine Inspection program.		
Crop Insurance (2013-19)	Congress should consider either limiting the amount of premium subsidies that an individual farmer can receive each year or reducing premium subsidy rates, or both limiting premium subsidies and reducing premium subsidy rates. 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 direct the Risk Management Agency to (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.		
Food Safety (2011-01)	Congress should consider commissioning the National Academy of Sciences or a blue ribbon panel to conduct a detailed analysis of alternative food safety organizational structures. Congress should consider formalizing the Food Safety Working Group through statute to help ensure sustained leadership across food safety agencies over time. 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.		

Source: GAO | GAO-21-104648


Table 6: Open Congressional Actions in the Defense Mission Area

Mission Area: Defense		
Area name (links to Action Tracker)	Underlying report (links to report)	Potential benefit
 <p>Source: Department of Defense/ Helene C. Stikkel. GAO-21-104648</p>	Privatized Housing Payments (2021-21)	GAO-21-137 Save millions of dollars annually
	Foreign Military Sales Administrative Account (2019-19)	GAO-18-401 Save tens of millions of dollars annually
	Stabilization, Reconstruction, and Humanitarian Assistance Efforts (2012-06)	GAO-12-359 Prevent overlap with civilian agencies
Area name (links to Action Tracker)	Action summary and status, when partially addressed	
Privatized Housing Payments (2021-21)	Congress should consider revising the calculation for payments for privatized housing projects so that the payments are based on national average rates, consistent with the calculation for the basic allowance for housing rate reduction.	
Foreign Military Sales Administrative Account (2019-19)	<p>Congress should consider redefining what can be considered an allowable expense to be charged from the administrative account.</p> <p>Partially Addressed: While some legislative action has been taken toward redefining what can be charged from the Foreign Military Sales (FMS) administrative account, as GAO recommended in May 2018, no related legislation had been enacted as of July 2021. In July 2019, the House passed the National Defense Authorization Act for Fiscal Year 2020 (H.R. 2500), which in Sections 1282(e) and 1283(a)-(b) included provisions responsive to this recommendation. Specifically, Section 1282(e) would have amended the Arms Export Control Act to remove an exclusion from the definition of administrative expenses related to military pay and unfunded civilian retirement and other benefits. Sections 1283(a) and (b) would have required the Department of Defense (DOD) to review and report to Congress on options for expanding the use of FMS administrative fees. However, the Senate version of this legislation was enacted without these provisions included.</p> <p>Two additional bills that would have addressed this recommendation were referred to committee during the 116th Congress and did not pass before the end of the session. The Return Expenses Paid and Yielded Act, which was introduced in the House in February 2019, included the same provisions as H.R. 2500. Also, in July 2019, the Acting on the Annual Duplication Report Act of 2019 was introduced in the Senate, which would have required DOD to assess and report on (1) any expenses incurred by the U.S. government in operating the FMS program that are not paid for by the administrative fee, (2) their estimated annual cost, (3) the costs and benefits of funding such expenses, and (4) any legislative changes needed to allow the FMS administrative fee to pay for such expenses.</p> <p>GAO cannot predict the exact value of the additional expenses that would be covered through any such provisions because it is unclear how Congress may redefine what is considered an administrative expense. However, GAO estimates redefining such expenses could enhance federal revenue by at least tens of millions of dollars annually.</p>	
Stabilization, Reconstruction, and Humanitarian Assistance Efforts (2012-06)	Congress should consider amending the legislation that supports the Overseas Humanitarian, Disaster, and Civic Aid-funded humanitarian assistance program—DOD’s largest humanitarian assistance program—to more specifically define DOD’s role in humanitarian assistance, taking into account the roles and similar types of efforts performed by the civilian agencies.	

Source: GAO. | GAO-21-104648

Appendix II: Open Congressional Actions, by Mission

Table 7: Open Congressional Actions in the Economic Development Mission Area

Mission Area: Economic Development			
	Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
Source: PhotoDisc. GAO-21-104648	Treasury's Foreclosure Prevention Efforts (2016-17)	GAO-16-351	Make \$6 billion in previously deobligated Treasury funds available for other use

Area (links to *Action Tracker*)


[Treasury's Foreclosure Prevention Efforts \(2016-17\)](#)

Action summary and status, when partially addressed

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.

Source: GAO. | GAO-21-104648

Table 8: Open Congressional Actions in the Energy Mission Area

Mission Area: Energy		
 Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
DOE's Treatment of Hanford's Low-Activity Waste (2018-17)	GAO-17-306	Save tens of billions of dollars over decades
Strategic Petroleum Reserve (2015-15)	GAO-18-477	Enhance revenue by better managing potentially excessive reserve assets
U.S. Enrichment Corporation Fund (2015-16)	GAO-15-404SP	Save \$1.5 billion
Oil and Gas Resources (2011-45)	GAO-09-74 GAO-11-318SP GAO-14-50	Addressing actions in this area could result in more than \$1.7 billion in additional revenues over 10 years
Area (links to <i>Action Tracker</i>)	Action summary and status, when partially addressed	
DOE's Treatment of Hanford's Low-Activity Waste (2018-17)	Congress should consider clarifying, in a manner that does not impair the regulatory authorities of the Environmental Protection Agency and the state of Washington, the Department of Energy's authority at Hanford to determine, in consultation with the Nuclear Regulatory Commission, whether portions of the supplemental low-activity waste can be managed as a waste type other than high-level waste.	
Strategic Petroleum Reserve (2015-15)	Congress may wish to 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.	
U.S. Enrichment Corporation Fund (2015-16)	<p>Congress may wish to permanently rescind the entire \$1.5 billion balance of the U.S. Enrichment Corporation (USEC) Fund.</p> <p>Partially Addressed: As of August 2021, Congress had not passed legislation to permanently rescind the entire balance of the USEC Fund as GAO suggested in April 2015. In the President's May 2021 budget request for fiscal year 2022, the administration proposed transferring approximately \$416 million of the \$1.5 billion in the USEC Fund to the Uranium Enrichment Decontamination and Decommissioning Fund. In addition, the administration proposed transferring approximately \$116 million of the amount to the Non-Defense Environmental Cleanup program, which manages and cleans up sites used for civilian energy research and non-defense-related activities. As of August 3, 2021, the House of Representatives had passed a bill for the Labor, Health and Human Services, Education, Agriculture, Rural Development, Energy and Water Development, Financial Services and General Government, Interior, Environment, Military Construction, Veterans Affairs, Transportation, and Housing and Urban Development Appropriations Act, 2022 which contained a provision that, if enacted, would transfer all unavailable collections currently in the USEC Fund to the Uranium Enrichment Decontamination and Decommissioning Fund. (H.R. 4502, 117th Cong.).</p> <p>GAO believes that Congress should pass legislation to rescind the remaining amount in the USEC Fund. Rescission may increase the transparency of federal agencies' budget presentations and help Congress have a clear understanding of how new funding requests relate to funding decisions for existing projects with continuing resource needs.</p>	
Oil and Gas Resources (2011-45)	<p>Congress may need to take action to require the Department of the Interior to establish an annual production incentive fee or similar fee for nonproducing leases.</p> <p>Congress may wish to provide additional guidance or take additional actions to direct Interior to improve its oversight of federal lands and waters and the revenues derived from production of oil and gas if Interior chooses not to take any action on its study examining how other oil and gas resource owners select fiscal parameters for leasing and adjusting oil and gas royalty rates.</p>	

Source: GAO. | GAO-21-104648

Table 9: Open Congressional Actions in the General Government Mission Area

Mission Area: General Government		
Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
 Ginnie Mae's Mortgage-Backed Securities Program (2020-21)	GAO-19-191	Save tens of millions of dollars annually
Foreign Asset Reporting (2019-06)	GAO-19-180	Reduce costs from reduced reporting overlap and improved agency coordination
Tax Fraud and Noncompliance (2018-19)	GAO-18-544	Protect revenue
Financial Regulatory Structure (2016-05)	GAO-16-175	Reduce and better manage fragmentation and overlap of financial institutions, activities, and risks
Consumer Product Safety Oversight (2015-04)	GAO-15-52	Increase efficiency and effectiveness of consumer product oversight
Tax Policies and Enforcement (2015-17)	GAO-15-16	Increase revenue by hundreds of millions of dollars
U.S. Currency (2012-42)	GAO-19-300	Save at least \$9 million dollars annually
Internal Revenue Service Enforcement Efforts (2012-44)	GAO-08-956 GAO-09-238	Allow collection of billions of dollars in tax revenue and facilitate voluntary compliance
Simple Tax Return Errors (2011-56)	GAO-10-349	Correct simple tax return errors and reduce IRS's need to conduct audits
S Corporations (2011-63)	GAO-10-195	Increase revenue by hundreds of millions of dollars
Research Tax Credit (2011-65)	GAO-10-136	Improve targeting of tax credit and reduce foregone revenue
New Markets Tax Credit (2011-66)	GAO-10-334	Better reach low-income community businesses and reduce program costs
Governmental Bonds (2011-67)	GAO-08-364	Increase revenue by hundreds of millions of dollars annually

Area (links to *Action Tracker*)

Action summary and status, when partially addressed

Ginnie Mae's Mortgage-Backed Securities Program (2020-21)

Congress should consider requiring Ginnie Mae to evaluate its reliance on contractors and report to Congress on how it would use fee revenue available to hire contractors to also hire in-house staff.

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.

Foreign Asset Reporting (2019-06)

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.

Appendix II: Open Congressional Actions, by Mission

Tax Fraud and Noncompliance (2018-19)	Congress should consider legislation to require that returns prepared electronically but filed on paper include a scannable code printed on the return.
Financial Regulatory Structure (2016-05)	<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.</p> <p>Partially Addressed: No new legislative action identified. As of April 2021, no new legislation had been introduced that would reduce fragmentation and overlap in the financial regulatory structure 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, as GAO suggested in February 2016.</p> <p>In February 2019, legislation was enacted that partially addresses GAO's suggested action. On February 15, 2019, the Consolidated Appropriations Act, 2019 (Pub. L. No. 116-6, 133 Stat. 13) was signed by the President and contains provisions that allow the Securities and Exchange Commission and the Commodity Futures Trading Commission to use funds for the interagency funding and sponsorship of a joint advisory committee to advise on emerging regulatory issues. Such a committee may help reduce some of the overlap in the oversight of the securities and commodities markets.</p> <p>In addition, on May 24, 2018, the Economic Growth, Regulatory Relief, and Consumer Protection Act (Pub. L. No. 115-174, 132 Stat. 1296) was signed into law. The law helps to reduce one component of the fragmented regulatory structure and to improve the consistency of oversight for similar products, as GAO suggested in February 2016. Specifically, the law helps to address fragmentation in insurance oversight by requiring that the federal agencies involved in insurance regulation and the Federal Insurance Office that take a position or reasonably intend to take a position achieve consensus with state insurance regulators when they participate in negotiations on insurance issues before any international forum of financial regulators or supervisors. The legislation also established an insurance policy advisory committee at the Federal Reserve Board. The committee provides information, advice and recommendations to the Federal Reserve Board on domestic and international insurance issues.</p> <p>Each of these actions could help to reduce some of the areas of fragmentation and overlap in the financial regulatory structure. However, without additional actions, fragmentation and overlap in the financial regulatory structure will continue to create challenges related to the efficient and effective oversight of financial institutions and the consistency of consumer protections.</p> <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.</p>
Consumer Product Safety Oversight (2015-04)	<p>Congress should consider transferring the oversight of the markings of toy and imitation firearms in section 5001 of title 15 of the U.S. Code from the Department of Commerce's National Institute of Standards and Technology to the Consumer Product Safety Commission.</p> <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.</p>

**Appendix II: Open Congressional Actions, by
Mission**

**Tax Policies and
Enforcement (2015-17)**

Congress should consider revisiting the use of individual retirement accounts (IRA) 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.

Partially Addressed: No legislation enacted limiting account owner accumulations as of June 2021. In its October 2014 report, GAO found that individuals with limited, occupationally related opportunities could engage in sophisticated investment strategies and accumulate considerable tax-preferred wealth in IRAs, and GAO subsequently suggested to Congress legislative options. The Senate Finance Committee held a hearing on a range of IRA policy issues in September 2014 for which GAO provided a statement for the record that covered preliminary data on IRA balances.

The Setting Every Community Up for Retirement Enhancement Act of 2019, enacted in December 2019 as division O of the Further Consolidated Appropriations Act, 2020, amended a number of requirements related to retirement accounts (Pub. L. No. 116-94, 133 Stat. 2534, 3137). For example, section 401 limits inherited beneficiaries' ability to continue tax deferral to 10 years beyond the account owner's death. This provision somewhat reduces the long-term financial benefits of accumulating large balances in IRA accounts.

However the act did not adopt any of the other limits GAO identified in its October 2014 report. Without legislation, the intended broad-based tax benefits of IRAs are likely to continue to be skewed toward a select group of individuals.

U.S. Currency (2012-42)

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.

**Internal Revenue Service
Enforcement Efforts (2012-
44)**

To help improve taxpayer compliance, 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.

To help improve taxpayer compliance, Congress may wish to require payers to report service payments to corporations, thereby reducing payers' burden to determine which payments require reporting.

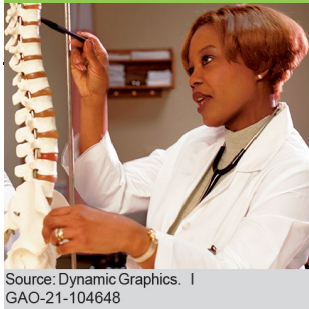
Appendix II: Open Congressional Actions, by Mission

Simple Tax Return Errors (2011-56)	<p>Congress may want to consider granting the Internal Revenue Service (IRS) broader math error authority, with appropriate safeguards against misuse of that authority, to correct errors during tax return processing.</p> <p>Partially Addressed: Congress has expanded IRS's math error authority several times under certain circumstances, but not as broadly as GAO suggested in February 2010.</p> <p>The President's budgets have previously requested that Congress expand IRS's math error authority. For example, the President's budget proposal for fiscal year 2021 requested authority to correct a taxpayer's return in the following circumstances: (1) the information provided by the taxpayer does not match the information contained in government databases; (2) the taxpayer has exceeded the lifetime limit for claiming a deduction or credit; or (3) the taxpayer has failed to include with his or her return certain documentation that is required to be included in or attached to the return. As of June 2021, Congress had not provided IRS with such authority.</p> <p>GAO maintains that a broader authorization of math error authority with appropriate controls that would enable IRS to correct obvious noncompliance would be less intrusive and burdensome to taxpayers than audits and would potentially help taxpayers who underclaim tax benefits to which they are entitled. Extending math error authority could help reduce the tax gap – the difference between the amount taxpayers pay and the amount they owe. Controls—such as requiring IRS to report on its use of math error authority—may be needed to ensure proper use of this authority.</p>
S Corporations (2011-63)	<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.</p>
Research Tax Credit (2011-65)	<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.</p>
New Markets Tax Credit (2011-66)	<p>Congress should consider offering grants in lieu of credits to Community Development Entities if it extends the program again. If it does so, Congress should require 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, Community Development Entities, 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.</p>
Governmental Bonds (2011-67)	<p>Congress should consider whether facilities, including hotels and golf courses, that are privately used should be financed with tax-exempt governmental bonds.</p>

Source: GAO. | GAO-21-104648

Table 10: Open Congressional Actions in the Health Mission Area

Mission Area: Health		
Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
Medicare Payments by Place of Service (2016-30)	GAO-16-189	Save billions of dollars annually
DOD U.S. Family Health Plan (2015-06)	GAO-14-684	Save millions of dollars in fiscal year 2022
Medicare Payments to Certain Cancer Hospitals (2015-19)	GAO-15-199	Save hundreds of millions of dollars annually
Medicaid Demonstration Waivers (2014-21)	GAO-08-87	Save tens of billions of dollars from 2020 to 2022
Medicaid Supplemental Payments (2013-26)	GAO-13-48	Save hundreds of millions or billions of dollars
Medicare's Health Care Payments (2011-74)	GAO-09-647	Achieve cost savings in jointly furnished services



Source: Dynamic Graphics. | GAO-21-104648

Area (links to *Action Tracker*)

Action summary and status, when partially addressed

Medicare Payments by Place of Service (2016-30)

Congress should consider directing the Secretary of Health and Human Services to equalize payment rates between settings for evaluation and management office visits and other services that the Secretary deems appropriate and return the associated savings to the Medicare program.

Partially Addressed: As of June 2021, no additional legislative action had been identified that would address GAO's December 2015 suggestion. Congress enacted legislation in November 2015 to exclude services furnished by off-campus hospital outpatient departments from higher payment rates. Effective January 1, 2017, this exclusion, as amended, does not apply to services furnished by providers that were under construction or billing as hospital outpatient departments prior to November 2015. All providers billing as hospital outpatients during GAO's study (issued in December 2015) continue to be paid under the higher rate. In addition, this exclusion does not apply to services provided by on-campus hospital outpatient departments.

However, the Centers for Medicare & Medicaid Services (CMS) has taken some actions. In November 2018, CMS issued a final rule adopting payment changes that capped payment rates for certain services furnished by the off-campus hospital outpatient departments that existed or were under construction in 2015 at the physician fee schedule rate. Since these services furnished by these off-campus hospital outpatient departments were paid at a higher rate, the payment cap, which was to be implemented over 2 years, was intended to equalize payment rates for certain clinical visits between settings where services can be provided; for example, physicians' offices. In 2019, CMS applied 50 percent of the payment reduction and adopted another final rule to apply 100 percent of the payment reduction in 2020 and subsequent years. The rule applied to specific clinical visits; other services would continue to be paid at the higher rate. In response to a lawsuit challenging CMS's authority to issue the November 2018 rule, a federal court of appeals ruled in July 2020 that CMS had the authority to adopt these payment changes. An appeal of that ruling was filed, and in June 2021, the Supreme Court declined to take up the case.

GAO plans to continue monitoring congressional action and any additional agency actions, including actions to equalize payment rates that Medicare pays for evaluation and management services in all hospital outpatient departments, regardless of whether they are deemed on-campus or off-campus. Until action is taken to equalize the rates Medicare pays for certain health care services, Medicare and beneficiaries could continue to pay more for the same health care service depending on where the service is performed.

Appendix II: Open Congressional Actions, by Mission

DOD U.S. Family Health Plan (2015-06)	Congress should terminate the Secretary of Defense's authority to contract with the 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.
Medicare Payments to Certain Cancer Hospitals (2015-19)	Congress should consider requiring Medicare to pay 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.
Medicaid Demonstration Waivers (2014-21)	<p>Congress could consider requiring the Secretary of Health and Human Services 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 making clear the basis for the approved limits. GAO had previously recommended that the Department of Health and Human Services (HHS) take these actions. GAO elevated these actions for Congress to consider after HHS disagreed with the need to improve budget neutrality criteria, methods, and documentation of the basis for approved spending limits.</p> <p>Partially Addressed: No legislative action taken. As of July 2021, no legislation had been passed in the 117th Congress, and no legislation was enacted in the 116th Congress to require HHS to improve the Medicaid demonstration review process as GAO suggested in January 2008. Over the past several years, however, CMS (within HHS) has taken actions that improve some aspects of the Medicaid demonstration review process.</p> <p>In May 2016, the agency began implementing new policies to curtail some problematic methods of determining budget neutrality as states renewed their demonstrations. In August 2018, CMS issued written guidance on the process and criteria the agency uses to determine whether Social Security Act section 1115 demonstration projects are budget neutral, including the policies begun in 2016. The guidance was communicated as a State Medicaid Directors Letter and is available on the CMS website. These new policies and related guidance letter partially address the recommendation; for example, they place limits on the amount of unspent funds under demonstration spending limits that states are allowed to carry over from previous years. Additionally, the letter describes the process and methods for determining budget neutrality. GAO maintains that more changes are needed in the methods allowed to determine budget neutrality of section 1115 demonstrations so that they do not add to what federal spending would have been in their absence. In particular, relying on a state's actual spending rather than hypothetical cost estimates could potentially result in significant federal savings.</p>
Medicaid Supplemental Payments (2013-26)	Congress should consider requiring the Administrator of CMS to require states to submit an annual independent certified audit verifying state compliance with permissible methods for calculating non-Disproportionate Share Hospital supplemental payments.

Appendix II: Open Congressional Actions, by
Mission

**Medicare's Health Care
Payment (2011-74)**


Congress could exempt from the budget neutrality requirement savings attributable to policies that reflect efficiencies occurring when services are furnished together.

Partially Addressed: Congress has exempted savings from the implementation of multiple procedure payment reductions (MPPR) for certain diagnostic imaging and therapy services from the budget neutrality requirement, as GAO suggested in July 2009. However, as of May 2021, other policies that may result in a reduction in payments for the professional component for imaging services remained subject to budget neutrality; savings from these services are redistributed to other services and do not accrue to the Medicare program.

The Consolidated Appropriations Act of 2016 revised the payment reduction for the professional component of multiple diagnostic imaging services from 25 percent to 5 percent beginning on January 1, 2017, and exempted the reduced expenditures attributable to this MPPR from the budget neutrality provision. (Pub. L. No. 114-113, 129 Stat. 2242 (Dec. 18, 2015)). MPPRs or other policies that may result in a reduction to payments for the technical component for diagnostic cardiovascular and ophthalmology services continue to be subject to budget neutrality for 2021. Unless Congress exempts from the budget neutrality requirement savings realized from the implementation of all MPPRs or other policies that reflect efficiencies occurring when services are furnished together, these savings will not accrue to the Medicare program.

Source: GAO. | GAO-21-104648

Table 11: Open Congressional Actions in the Homeland Security/Law Enforcement Mission Area

Mission Area: Homeland Security/Law Enforcement			
	Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
	Homeland Security Grants (2012-17)	GAO-12-303 GAO-12-342SP GAO-12-526T	Ensure grant funds are used efficiently and effectively to build national preparedness
	Immigration Inspection Fee (2012-49)	GAO-12-342SP	Increase revenue by hundreds of millions of dollars annually

Source: PhotoDisc. | GAO-21-104648

Area (links to *Action Tracker*)

Homeland Security Grants (2012-17)

Action summary and status, when partially addressed

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

Once FEMA has completed its assessment, Congress may wish to consider limiting the use of federal preparedness grant programs to fund only projects to fill identified, validated, and documented capability gaps that may (or may not) include maintaining existing capabilities developed.

Partially Addressed: In March 2011, GAO reported that FEMA had not completed efforts to develop and implement a comprehensive and measurable national preparedness assessment of capability and gaps. At that time, GAO suggested that Congress consider limiting preparedness grant funding until FEMA completes a national preparedness assessment of capability gaps at each level based on tiered, capability-specific performance objectives to enable prioritization of grant funding. The House committee report accompanying the DHS appropriations bill for fiscal year 2012 stated that FEMA could not demonstrate how the use of the grants had enhanced disaster preparedness. In March 2012 testimony, GAO reported on the importance of establishing such a framework. As of June 2021, no further legislative action limiting the use of preparedness grants had been identified.

FEMA has made progress in completing a national preparedness assessment for state and local jurisdictions. In 2018, FEMA required jurisdictions to begin using the new methodology to establish standard quantitative capability targets and assess core capabilities within the response and recovery mission areas. In 2019, FEMA continued with its implementation and required jurisdictions to establish standard capability targets for capabilities in the prevention, protection, and mitigation mission areas. In addition, in 2019, FEMA initiated an effort to assess the federal government's emergency management capacity and issued its 2019 National Threat and Hazard Identification and Risk Assessment (National THIRA): Overview and Methodology. The report described FEMA's approach to completing a national-level risk assessment (i.e., a National THIRA), which will be included in FEMA's 2021 National Preparedness Report. Until FEMA implements its new methodology and begins to more fully assess both federal and jurisdictional capabilities, FEMA will not have a basis to operationalize and implement its conceptual approach for assessing federal, state, and local preparedness.

Appendix II: Open Congressional Actions, by
Mission

**Immigration Inspection
Fee (2012-49)**

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.

Partially Addressed: As of June 2021, Congress had not enacted legislation to adjust the air passenger immigration fee, as GAO suggested in February 2012. However, Immigration and Customs Enforcement (ICE) and Customs and Border Protection (CBP) identified the extent to which collections are aligned with total immigration inspection costs. ICE reported in its 2012 fee review that, based on its legal review of the Immigration and Nationality Act, it is authorized to use its air passenger and sea vessel passenger inspection collections to reimburse its immigration inspection activities.

ICE's and CBP's combined fiscal year 2012 immigration inspection costs exceeded collections by almost \$175 million, and neither agency received enough collections to cover its respective costs. The Budget of the U.S. Government, 2021, proposed increasing the immigration inspection user fee, including the air passenger inspection fee, by \$2. The proposal would also authorize CBP to adjust the fee in the future without further statutory changes. The administration estimated this would increase annual fee collections by hundreds of millions of dollars.

Because ICE and CBP use annual appropriations, as authorized, to bridge any gaps between immigration costs and immigration fee collections, if Congress intends for the immigration inspection fees to recover the full costs of inspections, it should consider increasing these fees so that collections are aligned with total inspection costs. Until such steps are taken, ICE and CBP will likely continue to use annual appropriations to fund activities that they have statutory authority to fund with user fees.

Source: GAO | GAO-21-104648

Table 12: Open Congressional Actions in the Income Security Mission Area

Mission Area: Income Security		
Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
Railroad Retirement Board Continuing Disability Reviews (2018-23)	GAO-18-287	Save millions of dollars annually
Disability and Unemployment Benefits (2014-08)	GAO-14-343SP	Save about \$2.2 billion over 10 years
Federal Employees' Compensation and Unemployment Benefits (2014-09)	GAO-13-386	Reduce improper payments
Social Security Offsets (2011-80)	GAO-05-786T	Save between \$3.5 billion and \$10.5 billion over 10 years

Area (links to <i>Action Tracker</i>)	Action summary and status, when partially addressed
Railroad Retirement Board Continuing Disability Reviews (2018-23)	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.
Disability and Unemployment Benefits (2014-08)	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.
Federal Employees' Compensation and Unemployment Benefits (2014-09)	Congress should consider granting the Department of Labor the additional authority to access wage data to help verify claimants' reported income and help ensure the proper payment of benefits.
Social Security Offsets (2011-80)	Congress could consider giving the Internal Revenue Service the authority to collect the information that the Social Security Administration needs on government pension income to administer the Government Pension Offset and the Windfall Elimination Provision accurately and fairly.



Source: PhotoDisc. | GAO-21-104648

Source: GAO. | GAO-21-104648

Table 13: Open Congressional Actions in the Information Technology Mission Area

Mission Area: Information Technology		
Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
Interoperable Radio Communications Systems (2014-10)	GAO-09-133	Improve the interoperability of radio communication systems and achieve cost savings
Dissemination of Technical Research Reports (2013-10)	GAO-13-99	Reduce overlap between information dissemination services
Geospatial Investments (2013-11)	GAO-15-193	Increase coordination between government agencies and save millions of dollars

Source: PhotoDisc. | GAO-21-104648

Area (links to *Action Tracker*)

Interoperable Radio Communications Systems (2014-10)

Action summary and status, when partially addressed

Congress should consider requiring the Department of Homeland Security (DHS), the Department of Justice (DOJ), and the Department of the Treasury (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.

Partially Addressed: As of May 2021, legislation that would require DHS, DOJ, and Treasury to collaborate on the development and implementation of an interoperable radio communications solution had not been introduced or enacted, as GAO suggested in December 2008 and again in April 2014. However, in 2012, Congress passed, and the President signed, the Middle Class Tax Relief and Job Creation Act of 2012 that included a provision to improve interoperable radio communications among public safety officials nationwide (Pub. L. No. 112-96, title VI, subtitle B, 126 Stat. 156, 206 (Feb. 22, 2012)).

Specifically, the act provided a source of funding for, among other things, the development of a nationwide, interoperable public safety broadband network to enable wireless data and voice communications among public safety officials. Further, the act created the First Responder Network Authority (FirstNet) and required it to establish the nationwide public safety broadband network. However, as GAO previously reported, use of the broadband network by public safety users will be voluntary.

In March 2017, FirstNet awarded a contract for the development and operation of the network. The network is being deployed incrementally, with final operating capability expected by 2023. In May 2021, DHS and DOJ officials stated that they have begun using aspects of the network and are monitoring and evaluating other aspects of the network to determine if it will be able to fully meet their mission needs. For example, DHS officials said that components are using the network’s data and voice capabilities when appropriate. According to DOJ officials, component agencies have also begun using the network’s voice communications capabilities for specific purposes. However, DHS, DOJ, and Treasury officials stated that the network does not yet support mission-critical voice operations.

Until the three departments have the information they need to make a decision to use the nationwide public safety broadband network to support mission-critical voice capabilities, it is uncertain if these agencies will remedy their fragmented approaches to improving interoperable radio communications.

Appendix II: Open Congressional Actions, by Mission

Dissemination of Technical Research Reports (2013-10)

Congress should consider examining the appropriateness and viability of the fee-based model under which the National Technical Information Service (NTIS) currently operates for disseminating technical information to determine whether the use of this model should be continued.

Partially Addressed: As of August 2021, Congress had taken a number of actions that affect the NTIS fee-based model for disseminating technical information, as GAO recommended in November 2012. Specifically, for the past 6 fiscal years and in the current Consolidated Appropriations Act, 2021, NTIS is prohibited from charging customers for reports generated by legislative branch offices unless the agency tells the customer how an electronic copy of the report can be accessed or downloaded for free online (Pub. L. No. 116-260, 134 Stat. 1182 (Dec. 27, 2020)). The act further states that, if a customer still requires such a report from NTIS, the agency should not charge more than what is needed to recover the cost of processing, reproducing, and delivering the document requested. This requirement may continue if the recently introduced House bill making appropriations for the Department of Commerce for fiscal year 2022, and again containing the requirement, is enacted (H.R. 4505, 117th Cong).

Commerce also took actions to address GAO's recommendation. For example, NTIS developed and launched the Public Access National Technical Reports Library service to allow the public to have free and open access to its electronic technical reports, associated bibliographic records, and other selected research services and a linkage to report data. In addition, Commerce included on the NTIS website language stating that the technical reports and documents in its repository may be available online for free either from the issuing federal agency, the U.S. Government Publishing Office's Federal Digital System website, or through search engines.

Further, the Secretary of Commerce established a new strategic direction for NTIS to expand access to Commerce's and the federal government's data resources and make it easier for businesses, government, taxpayers, and communities to access, analyze, and use the data. Commerce officials stated that, with the help of an oversight board, NTIS implemented its new strategic direction to focus on the data mission. Commerce officials also noted that NTIS transitioned away from services that did not align with its new data role and priorities.


While Commerce is taking action intended to help increase the availability of technical data, changing practices for disseminating and accessing technical information produced by federal agencies, which have been driven in large part by the internet, call into question the appropriateness or viability of NTIS's role as a self-financing collector and disseminator of such information. In light of this, a reconsideration of the role is warranted to determine whether NTIS's statutorily defined functions are still necessary and, if so, to ensure that the redirection of NTIS by the Secretary of Commerce to a federal data services provider is carried out in a way that best serves the public's interests.

Geospatial Investments (2013-11)

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.

Source: GAO. | GAO-21-104648

Table 14: Open Congressional Actions in the International Affairs Mission Area

Mission Area: International Affairs			
	Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
	Cargo Preference for Food Aid (2016-36)	GAO-15-666	Save millions of dollars
	Tobacco Taxes (2013-31)	GAO-12-475	Save about \$1.3 billion over 5 years
	Overseas Administrative Services (2012-20)	GAO-12-317	Contain costs and reduce duplication of administrative support services overseas

Source: Creatas. | GAO-21-104648

Area (links to *Action Tracker*)

Action summary and status, when partially addressed

[Cargo Preference for Food Aid \(2016-36\)](#)

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

[Tobacco Taxes \(2013-31\)](#)

Congress, as it continues oversight of the Children's Health Insurance Program Reauthorization Act (CHIPRA), may wish to consider equalizing tax rates on roll-your-own and pipe tobacco.


Congress, as it continues oversight of CHIPRA, may wish to consider, in consultation with the Department of the Treasury, options for reducing tax avoidance due to tax differentials between small and large cigars.

[Overseas Administrative Services \(2012-20\)](#)

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.

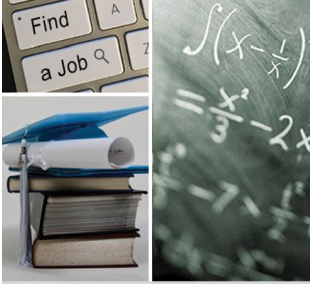
Source: GAO. | GAO-21-104648

Table 15: Open Congressional Actions in the Social Services Mission Area

Mission Area: Social Services			
	Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
Source: Dynamic Graphics. GAO-21-104648	Housing Assistance (2012-28)	RCED-00-241 GAO-12-342SP	Optimize the federal role in rural housing
Area (links to <i>Action Tracker</i>)	Action summary and status, when partially addressed		
Housing Assistance (2012-28)	Congress may wish to consider requiring the Department of Agriculture (USDA) and the Department of Housing and Urban Development (HUD) to examine the benefits and costs of merging those programs that serve similar markets and provide similar products. As a first step, the Congress could consider requiring USDA and HUD to explore merging their single-family insured lending programs and multifamily portfolio management programs, taking advantage of the best practices of each and ensuring that targeted populations are not adversely affected.		

Source: GAO. | GAO-21-104648

Table 16: Open Congressional Actions in the Training, Employment, and Education Mission Area

Mission Area: Training, Employment, and Education			
	Area name (links to <i>Action Tracker</i>)	Underlying report (links to report)	Potential benefit
	Federal Student Loan Default Rates (2019-28)	GAO-18-163	Protect both borrowers and the billions of dollars annually in federal student aid

Source: GAO. | GAO-21-104648

Area (links to <i>Action Tracker</i>)	Action summary and status, when partially addressed
Federal Student Loan Default Rates (2019-28)	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.

Source: GAO. | GAO-21-104648

Note: Unless otherwise indicated, actions in these tables are not addressed. These tables provide estimates of cost savings or increased revenue where such information was available. The potential cost savings for implementing individual actions are provided when known, or for implementing multiple actions in an area, when the savings are not attributable to a specific action.

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