



**Testimony of Dylan Hedtler-Gaudette,
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Before the Senate Committee on Homeland Security and Governmental Affairs
On “Exposing Fraud in America”
July 15, 2026**

Chairman Paul, Ranking Member Peters, and members of the committee: It is my pleasure to testify before you today and to share ideas on how to address the issue of waste, fraud, abuse, and corruption in the federal government. My name is Dylan Hedtler-Gaudette, and I am the Acting Vice-President of Policy and Government Affairs at the Project On Government Oversight (POGO).

POGO is a nonpartisan, independent watchdog that investigates, exposes, and champions reforms on systemic corruption, abuse of power, and waste. We have 45 years of experience and expertise in proposing reforms and solutions for key governance issues. We work to help bring about a more accountable, transparent, and effective federal government that responds to the needs of the American people, acts responsibly and ethically, and safeguards constitutional principles in the process.

To these ends, we have a long track record of working with those on both sides of the aisle to solve myriad issues related to waste, fraud, abuse, and corruption in the federal government. Included in these efforts are waste in defense spending, price gouging by federal contractors, fraud and mismanagement in emergency spending and relief programs (such as COVID-19 relief spending), abuse of sole-source and other non-competitive or limited competition contracting practices, among many others.¹

A common and persistent throughline in our multiple decades of doing this work is the degree to which these problems are products of systemic and structural weaknesses in the structures and tools the government uses to make decisions on funding and programming. The most important of these weaknesses are found in the oversight and assessment of the programs, projects, and

¹ *Wasteful Spending and Inefficiencies: Examining DoD Platform Performance and Costs*, Hearing before the House Committee on Oversight and Accountability, Subcommittee on National Security, the Border, and Foreign Affairs, 118th Cong. (July 24, 2024), (statement of Dylan Hedtler-Gaudette, Project On Government Oversight), <https://www.pogo.org/testimonies/pogos-testimony-on-wasteful-inefficient-pentagon-spending>; Scott Amey, “POGO Opposes Price Gouging in Sole Source Award Bill Provisions,” Project On Government Oversight, October 4, 2022, <https://www.pogo.org/policy-letters/pogo-opposes-price-gouging-and-sole-source-award-bill-provisions>; Hearing before the House Committee on Oversight and Accountability, 118th Cong. (February 1, 2023), (statement of Sean Moulton, Project On Government Oversight), <https://www.pogo.org/testimonies/pandemic-spending-failings-show-the-need-for-stronger-oversight-protections>; Dylan Hedtler-Gaudette, “Contracting Scandals at DHS Underscore Need for Reforms,” Project On Government Oversight, March 25, 2026, <https://www.pogo.org/analyses/contracting-scandals-at-dhs-underscore-need-for-reforms>.

activities that flow from those decisions.² To put it simply: The federal government — which includes Congress — is good at spending money and initiating programs. But it's less capable and less competent when it comes to oversight, transparency, and accountability at all stages of the funding process.

This is an argument POGO has been making for years. But while these observations on the systemic and structural nature of these problems hold true today, there is something that is categorically different about the present moment. Namely, we've heard far more public rhetoric about addressing waste, fraud, and abuse in federal spending than we have in the past, while at the same time we've witnessed significant reductions in oversight mechanisms.

The Trump administration commenced its second term by simultaneously firing a large swath of inspectors general (IGs) — internal watchdogs tasked with rooting out waste, fraud, and abuse — and launching the dubiously predicated and ultimately ineffective Department of Government Efficiency (DOGE) project.³

These actions, taken together with additional dismantling of guardrails, including undermining the Government Accountability Office (GAO), issuing pardons to numerous convicted fraudsters, creating a less than conducive environment for federal whistleblowers, and proposing dramatic increases in defense spending, have led the conditions for waste, fraud, abuse, and corruption to flourish, and they have grown more fertile than ever.⁴

Our experience has shown us that focusing on sensationalistic anecdotes and splashy, headline-grabbing instances of waste, fraud, abuse, and corruption without contextualizing them in broader frames is, at best, unhelpful. Such focus may generate fleeting attention and “win” a given news cycle, but it does nothing in particular to solve the underlying problems. Using such events as opportunities to score political points, engage in demagoguery, and demonize specific populations is not only unhelpful but actively destructive to the goal of building the necessary political buy-in to address root causes through actionable solutions. In short, if the goal is to

² Sean Moulton, “Blueprint to Fix Reporting of Federal Spending,” Project On Government Oversight, August 2, 2021, <https://www.pogo.org/analyses/blueprint-to-fix-reporting-of-federal-spending>; *Federal Grant Management*, Hearing before the House Subcommittee on Intergovernmental Affairs, 115th Cong. (July 25, 2018), (statement of Peter Tyler, Project On Government Oversight), <https://www.pogo.org/testimonies/testimony-of-peter-tyler-on-federal-grant-management>.

³ “President Trump’s firing of inspectors general threatens government accountability and efficiency,” Partnership for Public Service, October 21, 2025, <https://ourpublicservice.org/know-the-facts/blog/president-trumps-firing-of-inspectors-general-threatens-government-accountability-and-efficiency>; Executive Order No. 14158, 90 Fed. Reg. 8441, January 20, 2025, <https://www.federalregister.gov/documents/2025/01/29/2025-02005/establishing-and-implementing-the-presidents-department-of-government-efficiency>; Kevin Bogardus and Scott Waldman, “DOGE Self-Deletes On July 4th. The Grand Experiment Fell Apart Long Before That,” *Politico*, July 4, 2026, <https://www.politico.com/news/2026/07/04/doge-july-4-white-house-end-00983651>.

⁴ *When Public Funds Are Abused: Addressing Fraud and the Theft of Taxpayer Dollars*, Hearing before the Subcommittee on Crime and Federal Government Surveillance, House Committee on the Judiciary, 119th Cong. (January 21, 2026) (statement of Dylan Hedtler-Gaudette, Project On Government Oversight), <https://www.pogo.org/testimonies/pogo-calls-for-systemic-reforms-for-the-systemic-problem-of-fraud>; Nick Schwellenbach and Neil Gordon, “\$1.5 Trillion Pentagon Budget Benefits Top Contractors,” Project On Government Oversight, July 2, 2026, <https://www.pogo.org/investigates/top-military-contractors-poised-to-profit-from-1-5-trillion-pentagon-budget>.

genuinely solve the issues of waste, fraud, abuse, and corruption, performative outrage and exercises in clout-chasing are no substitute for the real work of advancing practical reforms.

Speaking of practical and actionable solutions, we have been proposing these kinds of ideas for decades, including several times recently at Congressional hearings similar to this one. We're grateful for the opportunity to again uplift these common-sense solutions:⁵

Preserve, strengthen, and insulate inspectors general.

Inspectors general are one of the first lines of defense against waste, fraud, and abuse in federal spending. Housed within federal agencies but operating independently of them, IGs are trained and supported in conducting fact-based, unbiased investigations into allegations of wrongdoing. They are tasked by statute with monitoring potential violations and misdeeds, investigating wrongdoing, and reporting to Congress.⁶

IG offices represent extraordinary value for the American taxpayer. In fiscal year 2024 alone, just over 70 IG offices closed more than 20,000 investigations. They processed nearly a million complaints, issued around 2,000 reports, and their work informed more than 3,500 successful criminal prosecutions.⁷ Moreover, IGs saved our country roughly \$71.1 billion. That's a return on of approximately \$18 for every dollar we invest in these offices.

But IGs can only protect taxpayers if they themselves have the resources necessary to complete their work — and the independence to complete their work with integrity. They must remain shielded from political and other kinds of pressure, and their independence requires at least some protection against dismissal for political or partisan reasons.

Congress should update the Inspector General Act of 1978 to further protect and insulate IGs from political meddling and interference so they can perform their vital duties without fear or favor, as we have previously recommended.⁸ It should also ensure IG offices have the funding they need to perform their important work for the American people.

Protect and strengthen the Government Accountability Office.

The Government Accountability Office is another resource on which Members of this Committee and your colleagues in the House and the Senate rely to get accurate information to fuel

⁵ The recommendations that follow are replicated from our January 2026 testimony at the hearing *When Public Funds Are Abused: Addressing Fraud and the Theft of Taxpayer Dollars*, [see note 4].

⁶ Inspector General Act of 1978, 5 U.S.C. §1-13, <https://www.govinfo.gov/content/pkg/USCODE-2011-title5/html/USCODE-2011-title5-app-inspector.htm>.

⁷ Council of the Inspectors General on Integrity and Efficiency, *Annual Report to the President and Congress, Fiscal Year 2024*, https://www.ignet.gov/sites/default/files/files/CIGIE%20Annual%20Report%20to%20the%20President%20FY2024_FINAL.pdf, accessed January 17, 2026.

⁸ *The War on Waste: Stamping out the Scourge of Improper Payments and Fraud*, Hearing before the House Committee on Oversight and Accountability, Subcommittee on Delivering on Government Efficiency, 119th Cong., (February 12, 2025) (testimony of Dylan Hedtler-Gaudette, Director of Government Affairs, Project On Government Oversight), <https://www.pogo.org/testimonies/pogo-calls-for-focus-on-real-reforms-to-improve-federal-spending-accountability-and-transparency>; Inspector General Act of 1978, 5 U.S.C. §1-13 [see note 6].

investigations and hearings like this one. GAO, for example, consistently offers recommendations to both Congress and federal agencies on ways they can prevent fraud and promote integrity and effectiveness, all stemming from their expert analysis, audits, and investigations.⁹

Like IG Offices, GAO requires both funding and independence to continue serving as an indispensable resource for Congress. To ensure its continued operation, Congress should pass the GAO reforms contained in the Congressional Power of the Purse Act.¹⁰ To protect GAO's independence and prevent a president from undermining it from within, Congress should also reform the process for appointing the Comptroller General.

And if this body wants to take immediate steps to address waste and fraud in taxpayer-funded spending, Congress should more regularly act on GAO recommendations and reports, including but not limited to those set forth in the annual report on duplicative programs. In 2025, GAO noted that Congress and federal agencies, by “implementing our newest measures, in conjunction with our existing recommendations, could save over \$100 billion for the American people.”¹¹

Protect federal government whistleblowers who sound the alarm on waste, fraud, and abuse.

The investigations, recommendations, and reports that come from both IG offices and GAO often begin with whistleblower disclosures. Whistleblowers have always played an important role in exposing misconduct, fraud, and abuse in our federal government.

And in some cases, the value of whistleblower exposures is actually quantifiable. To offer just two recent examples, between 2007 and 2024 the IRS recouped more than \$7 billion dollars through a whistleblower program targeting tax cheats.¹² In fiscal year 2024 alone, the Department of Justice recovered nearly \$3 billion through the False Claims Act and its whistleblower provisions.¹³

⁹ “Combating Fraud: Approaches to Evaluate Effectiveness and Demonstrate Integrity,” U.S. Government Accountability Office, January 14, 2026. <https://www.gao.gov/products/gao-26-107609>; “Featured Topic: Fraud & Improper Payments,” U.S. Government Accountability Office, Fraud & Improper Payments, <https://www.gao.gov/fraud-improper-payments>, accessed January 18, 2026.

¹⁰ Congressional Power of the Purse Act, H.R. 5220, 119th Cong., (2025), [https://www.congress.gov/bill/119thhttps://www.congress.gov/bill/119th-congress/house-bill/5220congress/house-bill/5220](https://www.congress.gov/bill/119th/https://www.congress.gov/bill/119th-congress/house-bill/5220/congress/house-bill/5220).

¹¹ U.S. Government Accountability Office, “GAO Recommendations Have Led to \$725 billion in Financial Benefits – New Duplication and Cost Savings Report Shows Potential for Another \$100 billion or More,” Press Release, May 13, 2025, <https://www.gao.gov/press-release/gao-recommendations-led-725-billion-financial-benefits-new-duplication-cost-savings-report-shows-potential-100-billion>.

¹² Internal Revenue Service, “IRS Whistleblower Office Celebrates National Whistleblower Day; Over \$7 Billion in Collected Proceeds Thanks to Whistleblowers,” Press Release, July 29, 2024, <https://www.irs.gov/newsroom/irs-whistleblower-office-celebrates-national-whistleblower-day-over-7-billion-in-collected-proceeds-thanks-to-whistleblowers>;

¹³ Department of Justice Office of Public Affairs, “False Claims Act Settlements and Judgements Exceed \$2.9B in Fiscal Year 2024,” Press Release, January 15, 2025, <https://www.justice.gov/archives/opa/pr/false-claims-act-settlements-and-judgments-exceed-29b-fiscal-year-2024>.

But these savings don't come without risk, and often it's those who raise the alarm who risk the most. Whistleblower retaliation punishes those who try to keep our government honest and discourages others from coming forward. Congress should enact further protections for whistleblowers and provide safer, more secure routes for conveying sensitive disclosures so as to remove fear of retaliation.¹⁴

Before moving on to other recommendations, I must pause here to note that the three internal safeguards I've so far discussed — IGs, GAO, and whistleblowers — are all in immediate need of Congressional protection and support. In a hearing on fraud and protecting taxpayer dollars, I cannot neglect to again speak out against the mass firing of inspectors general, attempts to curtail the funding and independence of GAO, and attacks on whistleblowers.¹⁵ POGO continues to support bipartisan calls to action in the face of unwise and sometimes unlawful attacks on those who work each day to address waste, fraud, corruption, and abuse in our federal government.

A fair warning that the two recommendations that follow are more technical, but no less important, than the three steps I've so far discussed.

Reform existing systems and tools for tracking and analyzing federal funding.

GAO, IGs, and other watchdogs could be far more efficient if our systems for tracking federal spending were clearer and stronger. We cannot assess what we cannot measure.

Currently, it's extraordinarily difficult to track most federal dollars from their appropriation to their final impact for the American people. As today's hearing illustrates, the challenges involved in tracking, and safeguarding, federal funds increased exponentially during the COVID-19 pandemic. But while the fast and furious spending of that era, the lack of oversight, and the waste and fraud that resulted were a difference in scope from earlier periods, the problems with federal spending during the pandemic were no different in kind from the problems of previous years. Pandemic spending, and the fraud that attended it, only concentrated the problems that have attended federal spending for decades.¹⁶

For an example we can look to USASpending.gov, the primary tool for tracking federal spending. This database is unquestionably an improvement on what came before, but the information it provides is still full of gaps. There are no standards or minimum requirements for

¹⁴ *Protecting Those Who Blow the Whistle on Government Wrongdoing*, Hearing before the House Committee on Oversight and Reform, Subcommittee on Government Operations, 116th Cong., (January 28, 2020) (testimony of Liz Hempowicz, Director of Public Policy, Project On Government Oversight), <https://www.pogo.org/testimonies/the-state-of-whistleblower-protections-and-ideas-for-reform>.

¹⁵ U. S. Senate Committee on the Judiciary, "Grassley, Durbin Seek Presidential Explanation for IG Dismissals," Press Release, January 28, 2025, <https://www.judiciary.senate.gov/press/rep/releases/grassley-durbin-seek-presidential-explanation-for-ig-dismissals>; Danielle Brian, "The Inspector General Caucus Must Stand Up Against Trump's Illegal Firings," Project On Government Oversight, January 28, 2025, <https://www.pogo.org/analysis/the-inspector-general-caucus-must-stand-up-against-trumps-illegal-firings>; Janice Luong, "Congress Must Protect the GAO From Executive Overreach," Project On Government Oversight, July 9, 2025, <https://www.pogo.org/analyses/congress-must-protect-the-gao-from-executive-overreach>.

¹⁶ Sean Moulton, "Pandemic Spending Failings Show the Need for Stronger Oversight Protections," Project On Government Oversight, February 1, 2023, <https://www.pogo.org/testimonies/pandemic-spending-failings-show-the-need-for-stronger-oversight-protections>.

what information must be included in award descriptions. The number of required data fields is different for spending facilitated through contract awards than for other kinds of spending, such as grants and loans (the category where data on the Feeding Our Future program, for example, would have been made public). And the reporting requirements that do exist are not followed by all agencies, making it harder for watchdogs within and outside of government to alert Congress to waste, fraud, or corruption.¹⁷

Tracking is further complicated by the challenges associated with subawards. When funds are appropriated by Congress to federal agencies, those agencies go on to provide billions of dollars to subrecipients like state agencies. Those subrecipients themselves then typically subaward or subcontract funding, a process that continues any number of times until our tax dollars finally reach those actually doing the work Congress has funded for our communities. Setting aside any questions about the efficiency of this process, it is remarkably opaque. After the first level of subaward, we regularly lose all meaningful insight into where funding is going.¹⁸ Because we can't consistently track the flow of federal funding into our communities, the potential for waste and fraud is literally impossible to holistically calculate.

There are several steps Congress can take to improve how we track federal dollars and provide tools for spotting and heading off leakages in the spending chain, including shoring up and expanding subaward recipient reporting, requiring better and more consistent award descriptions and other information, and enhancing the quality and types of data collected.

Congressman Nick Langworthy (R-NY), a member of the House Oversight and Government Reform Committee, has taken it upon himself to lead a bipartisan bill aimed at addressing the subaward component of this broader issue, and POGO has enthusiastically supported the Congressman in this effort. Congress should act swiftly to pass this legislation.¹⁹

Enact stronger ethics and conflict of interest rules to safeguard the federal spending process and to protect taxpayer dollars.

Unlike waste, corruption doesn't just harm the taxpayers whose money has been lost, the Americans who fail to benefit from the projects Congress has funded, and the legitimate businesses who miss out on federal contracts. It also corrodes the trust between a people and their government. One YouGov poll from last August found that majorities of Americans believe that a Member of Congress, a governor, or the current president would likely accept a bribe if offered one.²⁰

¹⁷ Sean Moulton, "Blueprint to Fix Reporting of Federal Spending," Project On Government Oversight, August 2, 2021, <https://www.pogo.org/analysis/blueprint-to-fix-reporting-of-federal-spending>.

¹⁸ Sean Moulton, "Can We Track Infrastructure Dollars?" Project On Government Oversight, April 27, 2022, <https://www.pogo.org/analyses/can-we-track-infrastructure-dollars>.

¹⁹ Janice Luong, "Fact Sheet: POGO Supports Modernizing Subaward Reporting System," Project On Government Oversight, April 8, 2024, <https://www.pogo.org/fact-sheets/fact-sheet-pogo-supports-modernizing-subaward-reporting-system>; Federal Subaward Reporting System Modernization and Expansion Act, H.R. 596, 119th Cong., <https://www.congress.gov/bill/119th-congress/house-bill/519>, accessed January 16, 2025.

²⁰ Jamie Ballard, "About Half of Americans Think Donald Trump Would Accept a Bribe if Offered One," YouGov.com, September 4, 2025, <https://today.yougov.com/politics/articles/52910-about-half-of-americans-think-donald-trump-would-accept-a-bribe-if-offered-one>.

One of the key drivers of government corruption is the misuse of the federal process through which spending decisions are made. It's simply too easy for large, well connected entities to peddle influence, leverage connections, and entice government officials to tilt the system in their favor.²¹

To prevent this type of corruption and to help rebuild Americans' faith in their elected leaders, Congress should enact stronger conflict of interest rules. These rules should ensure that federal contracts are awarded through a rigorous and objective process of merit and in accordance with programmatic guidelines and public interest needs, not on the basis of cronyism or as a result of corporate capture. Included among these reforms should be stronger revolving door rules and more transparency in federal contractor lobbying and political activities.²²

Consider and pursue revisions to the presidential pardon power.

In light of recent abusive uses of power through which presidents of both parties have pardoned their own family members, preemptively pardoned political allies, pardoned convicted fraudsters, and otherwise made a mockery of the concept of clemency and justice, a reconsideration of this constitutional power is overdue.²³ There are examples of this kind of abuse in each of the two most recent presidential administrations, underscoring that this is a bipartisan, systemic problem.

In December 2024, President Joe Biden granted clemency to nearly 1,500 people. Among those whose sentences were commuted was an attorney who developed a tax scheme that the Department of Justice said cost the U.S. \$1.6 billion dollars of revenue.²⁴ At the same time, President Biden commuted the sentence of a former judge who pleaded guilty to racketeering in a "kids-for-cash" scandal, in which he and another judge received millions of dollars in financial

²¹ Project on Government Oversight, "Top Federal Contractors Spend Millions on Influence, Get Billions in Contracts," Press Release, August 31, 2017, <https://www.pogo.org/post/top-federal-contractors-spend-millions-on-influence-get-billions-in-contracts>; Public Citizen, "Corporate Donors to Trump's White House Ballroom Beset by Conflicts, Receive \$279 billion in Government Contracts," Press Release, November 23, 2025, <https://www.citizen.org/news/corporate-donors-to-trumps-white-house-ballroom-beset-by-conflicts-received-279-billion-in-government-contracts-in-the-past-five-years/>.

²² Mandy Smithberger, "Three Steps to Help Stop the Pentagon's Revolving Door," Project On Government Oversight, November 22, 2021, <https://www.pogo.org/fact-sheets/three-steps-to-help-stop-the-pentagons-revolving-door>; Scott Amey, "Groups Seek to Ban Secret Election Support by Contractors," Project On Government Oversight, March 2, 2015, <https://www.pogo.org/analysis/groups-seek-to-ban-secret-election-support-by-contractors>.

²³ Lucien Bruggeman, "Timeline: Hunter Biden Granted Pardon After Legal, Political Scrutiny," ABC News, April 11, 2025, <https://abcnews.go.com/US/timeline-hunter-biden-legal-political-scrutiny/story?id=102293605>; Colleen Long and Zeke Miller, "Biden Pardons Fauci, Milley, and the Jan 6 Panel. It's a Guard Against Potential 'Revenge' by Trump," AP News, January 20, 2025, <https://apnews.com/article/biden-trump-fauci-milley-pardons-january-6-3cba287f89051513fb48d7ae700ae747>; Alison Durkee, "Trump's Pardon List: Puerto Rico Governor's Co-Conspirator Latest Big-Time Donor Sprung Free by President," *Forbes*, January 16, 2026, <https://www.forbes.com/sites/alisondurkee/2026/01/16/trumps-pardon-list-puerto-rico-governors-co-conspirator-latest-big-time-donor-sprung-free-by-president/>.

²⁴ Department of Justice, "Former Jenkins & Gilchrist Attorney Sentenced to 15 Years in Prison for Orchestrating Multibillion Dollar Criminal Tax Fraud Scheme," Press Release, June 25, 2014, <https://www.justice.gov/archives/opa/pr/former-jenkins-gilchrist-attorney-sentenced-15-years-prison-orchestrating-multibillion-dollar>.

kickbacks for sending children to for-profit jails.²⁵ He also commuted the sentence of a local official who pleaded guilty to wire fraud charges related to her 20-year-embezzlement of more than \$50 million from her city of roughly 15,000 people.²⁶ He also drew fire from a federal judge in North Dakota for commuting the sentences of two men convicted of fraud. Together, they had been ordered to pay nearly \$40 million in restitution to their victims.²⁷

President Donald Trump has also commuted the sentences of those convicted of fraud. In May 2025, he granted a full pardon to an individual who pleaded guilty of tax crimes the Department of Justice said cost the federal government nearly \$11 million.²⁸ The over \$4 million restitution the man was ordered to pay the federal government was wiped away as a result of the pardon.²⁹ And in November, a former nursing home operator who pleaded guilty to charges related to what the president's own Department of Justice called a "\$38 million employment tax fraud scheme" got a pardon from President Trump after enlisting the services of two lobbyists who themselves were sentenced to probation for voter intimidation.³⁰ In December, the president commuted the sentence of a former private equity manager convicted in a \$1.6 billion fraud case. The fraudster in question no longer has to pay \$15.5 million in restitution as originally ordered.³¹ And as recently as January, the president pardoned a fraudster who was convicted in a second fraud case in 2024 after the president commuted the sentence for her first conviction in 2021.³²

Given these recent decisions, it is worth pausing briefly to highlight the dissonance between this administration's fixation on fraud in Minnesota and some of the pardons issued by President Trump.

²⁵ Maya Yang, "Victims of 'kids-for-cash' Judge Outraged by Biden Clemency: 'What About All of Us?'" *The Guardian*, December 14, 2024, <https://www.theguardian.com/us-news/2024/dec/14/kids-for-cash-judge-biden-pardon>.

²⁶ Amanda Vinicky, "Dixon Officials Decry Commutation of Former Comptroller Rita Crundwell, Who Embezzled Almost \$54M in Public Funds: 'It's Not Justice,'" WWTW News, December 12, 2024, <https://news.wttw.com/2024/12/12/former-dixon-comptroller-rita-crundwell-who-embezzled-almost-54m-public-funds-has>.

²⁷ Jeff Beach and Mary Steurer, "North Dakota Judge Blasts Biden for Setting Fraudsters Free," *North Dakota Mirror*, December 18, 2024, <https://northdakotamonitor.com/2024/12/18/north-dakota-judge-blasts-biden-for-setting-fraudsters-free/>.

²⁸ Department of Justice, "Owner of Florida Health Care Companies Sentenced for Employment Tax Crimes," Press Release, April 11, 2025, <https://www.justice.gov/archives/opa/pr/owner-florida-healthcare-companies-pleads-guilty-tax-crimes>.

²⁹ Naomi Lachance, "Trump Pardons Criminal Whose Mom Attended Mar-a-Lago Fundraiser," *Rolling Stone*, May 27, 2025, <https://www.rollingstone.com/politics/politics-news/trump-pardons-paul-walczak-mother-fundraiser-1235348794/>.

³⁰ Department of Justice, "Former Owner of Collapsed Nursing Home Empire Sentenced to 36 Months' Imprisonment for \$38 Million Tax Fraud Scheme," Press Release, April 17, 2025, <https://www.justice.gov/usao-nj/pr/former-owner-collapsed-nursing-home-empire-sentenced-36-months-imprisonment-38-million>; Michael Kranish and Aaron Schaffer, "The Case of a Felon Who Paid Lobbyists Nearly \$1 million to Seek a Trump Pardon," *Washington Post*, November 23, 2025, <https://www.washingtonpost.com/politics/2025/11/23/joseph-schwartz-trump-pardon-fraud/>.

³¹ Gregory Svirnovskiy, "David Gentile No Longer Required to Pay \$15.5m in Restitution After Trump's Commutation" *Politico*, December 3, 2025, <https://www.politico.com/news/2025/12/03/david-gentile-fraud-restitution-trump-00674963>.

³² David Voreacos, Zachary Mider, and Hadriana Lowenkron, "Trump Pardons Convicted Fraudster After Previous Clemency Grant," *Bloomberg*, January 16, 2026, <https://www.bloomberg.com/news/articles/2026-01-16/trump-pardons-convicted-fraudster-after-earlier-clemency-grant>.

Though a fundamental overhaul of the pardon power would require a constitutional amendment, other more modest limitations and restrictions could potentially be achieved legislatively, and Congress must seriously engage in that effort, including by considering passing the Abuse of the Pardon Prevention Act.³³

Conclusion

To be crystal clear, waste, fraud, abuse, and corruption are real problems plaguing the federal government, and we need to do something to address them. As just one illustrative data point, GAO issued a report in June on improper payments, a subset of the waste, fraud, abuse, and corruption universe. In that report, GAO noted that federal agencies have estimated that \$186 billion in improper payments were made in fiscal year 2025, bringing the total estimated improper payments since fiscal year 2003 up to about \$3 trillion.³⁴ To state the obvious, that is a lot of taxpayer money — and that is just the subset driven by improper payments specifically.

If we can agree that these problems are real, then I hope we can also coalesce around the notion that the rinse-and-repeat cycle of periodically focusing on sensational and evocative individual instances of fraud has, to this point, failed to generate any recent substantive action toward solving the problem.

Viral internet videos and provocative pseudo-documentaries have their time and place, but they are not especially useful in solving thorny, technical issues like spending tracking infrastructure and statutory authorities. Similarly, the current “pay and pray” model of federal funding — wherein trillions of dollars are appropriated by Congress each year, distributed to federal agencies, sub-awarded to a vast range of recipients and beneficiaries, and left largely unaccounted for — is also a deeply flawed and failed approach.

It is my view that we should be able to accept all of these premises and hold them in our minds simultaneously. Flowing from that common understanding should also be a recognition that the solutions and reforms most likely to have a tangible impact on addressing these problems must be the focus of our attention, and the things upon which Congress and federal agencies alike spend their time, energy, and political capital on advancing. It is only in doing so that the scourges of waste, fraud, abuse, and corruption in the government will improve and ultimately be eradicated to the benefit of the American people.

³³ Robert A. Levy, “The U.S. Needs to Rein in Presidential Pardon Power,” Cato Institute, February 3, 2025, <https://www.cato.org/commentary/us-needs-rein-presidential-pardon-power>; Abuse of the Pardon Prevention Act, H.R. 7694, 116th Cong., July 7, 2020, <https://www.congress.gov/bill/116th-congress/house-bill/7694/all-info>.

³⁴ Government Accountability Office, *Improper Payments: Agency Action Needed to Help Save Taxpayer Dollars*, GAO-26-108044, June 4, 2026, <https://www.gao.gov/products/gao-26-108044>.