



Testimony

Before the Committee on Homeland
Security and Governmental Affairs, U.S.
Senate

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GOVERNMENT EFFICIENCY AND EFFECTIVENESS

Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits

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GAO Highlights

Highlights of [GAO-17-562T](#), a testimony before the Committee on Homeland Security and Governmental Affairs, U.S. Senate

Why GAO Did This Study

The federal government faces a long-term, unsustainable fiscal path based on an imbalance between federal revenues and spending. While addressing this structural imbalance will require fiscal policy changes, in the near term opportunities exist in a number of areas to improve this situation, including where federal programs or activities are fragmented, overlapping, or duplicative.

To call attention to these opportunities, Congress included a provision in statute for GAO to identify and report on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities. GAO also identifies areas that are fragmented or overlapping and additional opportunities to achieve cost savings or enhance revenue collection. GAO's 2017 annual report is its seventh in this series (GAO-17-491SP).

This statement discusses:

- new issues GAO identifies in its 2017 report;
- the progress made in addressing actions GAO identified in its 2011 to 2016 reports; and
- examples of open actions directed to Congress or executive branch agencies.

To identify what actions exist to address these issues, GAO reviewed and updated prior work, including recommendations for executive action and matters for congressional consideration.

View [GAO-17-562T](#). For more information, contact J. Christopher Mihm at (202) 512-6806 or mihmj@gao.gov or Jessica Lucas-Judy at (202) 512-9110 or lucasjudyj@gao.gov.

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GOVERNMENT EFFICIENCY AND EFFECTIVENESS

Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits

What GAO Found

GAO's 2017 annual report identifies 79 new actions that Congress and executive branch agencies can take to improve the efficiency and effectiveness of government in 29 new areas. Of these, GAO identified 15 areas in which there is evidence of fragmentation, overlap, or duplication. For example, GAO found that the Army and Air Force need to improve the management of their virtual training programs to avoid fragmentation and better acquire and integrate virtual devices into training to potentially save tens of millions of dollars. GAO also identified 14 areas to reduce the cost of government operations or enhance revenues. For example, GAO found that the Department of Energy could potentially save tens of billions of dollars by improving its analysis of options for storing defense and commercial high-level nuclear waste and fuel.

Congress and executive branch agencies have made progress in addressing the 645 actions that GAO identified from 2011 to 2016. Congressional and executive branch efforts to address these actions over the past 6 years have resulted in roughly \$136 billion in financial benefits, of which \$75 billion has accrued and at least an additional \$61 billion in estimated benefits is projected to accrue in future years.

Status of 2011–2016 Actions as of March, 2017

Status	115 th Congress number of actions (percentage)	Executive branch number of actions (percentage)	Total number of actions (percentage)
Addressed	36 (38%)	293 (53%)	329 (51%)
Partially addressed	9 (9%)	192 (35%)	201 (31%)
Not addressed	50 (53%)	65 (12%)	115 (18%)
Total	95 (100%)	550 (100%)	645 (100%)

Source: GAO. | GAO-17-562T

Further steps are needed to fully address the remaining actions GAO identified. GAO estimates that tens of billions of additional dollars would be saved should Congress and executive branch agencies fully address the 395 actions that remain open, including the 79 new actions GAO identified in 2017. While these open actions span the government, a substantial number of them are directed to seven agencies: the Departments of Defense, Health and Human Services, Homeland Security, Veterans Affairs, the Internal Revenue Service, Office of Management and Budget, and the Social Security Administration. For example, the Department of Health and Human Services could potentially save over a billion dollars annually by better aligning its payments to hospitals for the uncompensated care they provide to uninsured and low-income patients.

Chairman Johnson, Ranking Member McCaskill, and Members of the Committee:

The federal government faces a long-term, unsustainable fiscal path based on an imbalance between federal revenues and spending.¹ While addressing this structural imbalance will require fiscal policy changes, in the near term opportunities exist to take action in a number of areas to improve this situation, including where federal programs or activities are fragmented, overlapping, or duplicative. To call attention to these opportunities, Congress included a provision in statute for GAO to identify and report on federal programs, agencies, offices, and initiatives—either within departments or government-wide—that have duplicative goals or activities.² This effort, supported by the Senate Committee on Homeland Security and Governmental Affairs and others, has brought much-needed attention to these areas.

In our 2011 to 2016 reports, we presented 645 actions in 249 areas for Congress or executive branch agencies to reduce, eliminate, or better manage fragmentation, overlap, or duplication; achieve cost savings; or enhance revenue from 2011 to 2016.³ Congress and executive branch agencies have addressed 329 (51 percent) of those actions resulting in about \$136 billion in financial benefits.⁴ We estimate tens of billions more dollars could be saved by fully implementing our open actions.⁵

¹GAO, *The Nation's Fiscal Health: Action is Needed to Address the Federal Government's Fiscal Future*, [GAO-17-237SP](#) (Washington, D.C.: Jan. 17, 2017), and *Financial Audit: Fiscal Years 2016 and 2015 Consolidated Financial Statements of the U.S. Government*, [GAO-17-283R](#) (Washington, D.C.: Jan. 12, 2017). GAO's analysis of the federal fiscal outlook can be found at http://www.gao.gov/fiscal_outlook/federal_fiscal_outlook/overview.

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

³See GAO's Duplication and Cost Savings webpage for links to the 2011 to 2016 annual reports: <http://www.gao.gov/duplication/overview>.

⁴In calculating these totals, we relied on individual estimates from a variety of sources, which considered different time periods and utilized 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.

⁵In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods, and utilized different data sources, assumptions, and methodologies. These individual estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

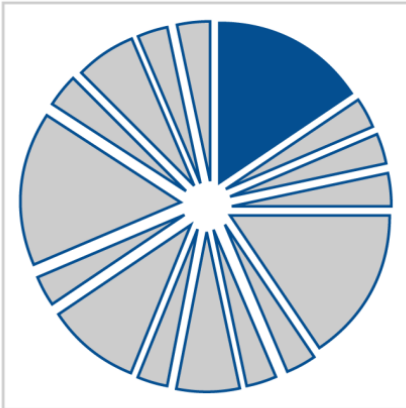
Our 2017 annual report, which is being released today, presents 79 new actions across 29 new areas for Congress or executive branch agencies to reduce, eliminate, or better manage fragmentation, overlap, and duplication and achieve other financial benefits.⁶ My testimony today describes (1) new issues identified in our 2017 annual report; (2) the progress made in addressing actions identified in our past reports; and (3) examples of open actions directed to Congress or executive branch agencies. My comments are based upon our 2017 annual report, as well as our update on the progress made in implementing actions that we have suggested in our previous annual reports. These efforts are based upon work we previously conducted in accordance with generally accepted government auditing standards. More details on our scope and methodology can be found in the full report.

Figure 1 outlines the definitions we have used since 2011 for fragmentation, overlap, and duplication for this work.

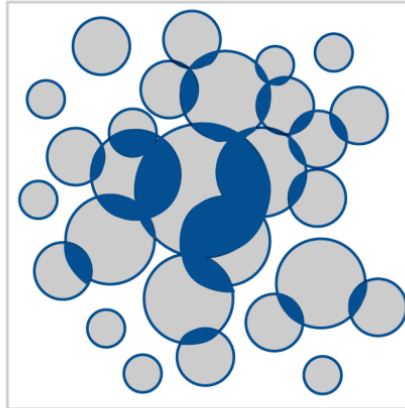
⁶Ten of the new actions were added to 6 existing areas. GAO, *2017 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, [GAO-17-491SP](#) (Washington, D.C.: Apr. 26, 2017).

Figure 1: Definitions of Fragmentation, Overlap, and Duplication

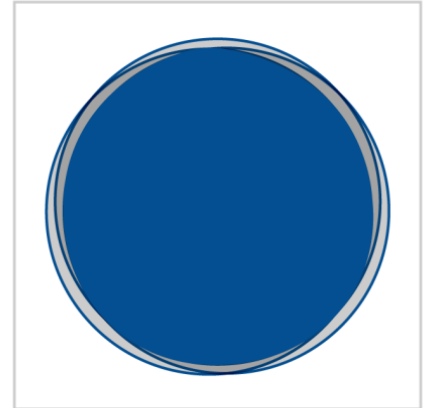
Fragmentation refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need and opportunities exist to improve service delivery.



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-17-562T



GAO's online *Action Tracker*

GAO's online *Action Tracker* allows Congress, executive branch agencies, and the public to track the progress the government is making in addressing the issues we have identified. To improve search functions, we added a downloadable spreadsheet in November 2016 of all actions listed in the *Action Tracker*. With the release of this report, we are concurrently releasing the latest updates to these resources.

[GAO's online *Action Tracker* and downloadable spreadsheet](#)

Source: GAO. | GAO-17-562T

Our annual report, the seventh in the series, identifies new areas where a broad range of federal agencies may be able to achieve greater efficiency or effectiveness. For each area, we suggest actions that Congress or executive branch agencies could take to reduce, eliminate, or better manage fragmentation, overlap, or duplication, or achieve other financial benefits. In addition to identifying new areas, we have continued to monitor the progress Congress and executive branch agencies have made in addressing actions we previously identified (see sidebar).

**New Opportunities
Exist to Improve
Efficiency and
Effectiveness across
the Federal
Government**

Of the 79 new actions we identified in our 2017 annual report, 26 are directed at 15 areas in which we found evidence of fragmentation, overlap, or duplication in government missions and functions. As described in table 1, these 15 areas span a wide range of federal functions or missions.

Table 1: 2017 Fragmentation, Overlap, and Duplication Areas

Mission	Fragmentation, overlap, and duplication area identified
Agriculture	1. Federal Actions to Protect Pollinators and Improve Agricultural Production: Through better coordination with other federal agencies, the U.S. Department of Agriculture could reduce the potential for fragmentation among efforts to monitor the population and health status of wild, native bees that provide valuable pollination services to agriculture and the environment.
Defense	2. Army and Air Force Virtual Training: The Army and Air Force need to improve the management and oversight of their virtual training programs to avoid fragmentation and more efficiently and effectively acquire and integrate virtual devices into operational training and potentially save tens of millions of dollars .
	3. Construction for Military Contingency Operations: By improving oversight of contingency construction projects, the Department of Defense (DOD) could potentially reduce duplication and save millions of dollars .
	4. Defense Weather Satellites: DOD could reduce the risk of gaps in weather satellite capabilities by establishing formal mechanisms for coordination and collaboration with the National Oceanic and Atmospheric Administration.
	5. Department of Defense Advertising: DOD should improve coordination and information sharing across its fragmented advertising programs for more efficient and more effective use of resources.
General government	6. Federal Critical Raw Materials Activities: To better manage fragmentation of agencies' critical raw materials activities, the Office of Science and Technology Policy should enhance interagency collaboration and take full advantage of agencies' expertise and resources.
	7. Federal Grant Awards: The National Park Service, Fish and Wildlife Service, Food and Nutrition Service, and the Centers for Disease Control and Prevention have not established guidance and a formal process to ensure their grant-management staff review applications for potential duplication and overlap among grants in their agencies before awarding competitive grants and cooperative agreements.
	8. Federal Hiring: The Office of Personnel Management and agencies should identify opportunities to refine federal hiring authorities, expand access to specific authorities found to be highly efficient and effective, and eliminate those found to be less effective.
	9. Grants for Transit Resilience: To mitigate the negative effects of fragmentation across federal funding streams, the Department of Transportation should examine the \$3.6 billion in funding the Federal Transit Administration awarded toward transit resilience projects for potential duplication with other resilience efforts.
	10. Recovery Operations Center Closure: A proposal for centralized analytics and investigative support for the oversight community would help Congress decide whether to authorize such an entity to mitigate the risk of potential duplication and fragmentation and provide valuable tools for targeting resources to help reduce improper payments.
	11. Use of the Do Not Pay Working System: ^a The Office of Management and Budget (OMB) needs to develop a strategy and additional guidance on the use of the Do Not Pay working system, and Congress should consider amending the Social Security Act to explicitly allow the Social Security Administration to share its full death file through the system to reduce improper payments and mitigate the risks associated with potential duplication.
Homeland security/law enforcement	12. Missing and Unidentified Persons Data: The Federal Bureau of Investigation and National Institute of Justice could reduce overlap and fragmentation of data on missing and unidentified persons by evaluating and implementing options to improve data sharing, thereby helping to solve these cases more efficiently.

Mission	Fragmentation, overlap, and duplication area identified
	13. Sexual Violence Data: OMB should convene an interagency forum to better manage fragmentation of efforts to collect sexual violence data that can improve the overall understanding of the scope of this problem in the United States.
International affairs	14. Foreign-Assistance Data Quality: As a key step to address the potential overlap in the collection and reporting of foreign-assistance information, the Department of State, in consultation with U.S. Agency for International Development and OMB, needs to improve data quality to ensure consistency in published information.
Science and the environment	15. Administrative Requirements on Federal Research: To reduce universities' workload and compliance costs, the multiple agencies that award federal research grants should better coordinate and manage fragmentation and address variation in grants' administrative requirements.

Source: GAO. | GAO-17-562T

^aThe Do Not Pay Working System is a centralized data-matching service that allows agencies to review multiple databases to help verify a payee's eligibility to receive the funds before making a payment.

In addition to areas of fragmentation, overlap, and duplication, our 2017 report presents 43 opportunities for Congress or executive branch agencies to take action to reduce the cost of government operations or enhance revenue collections for the U.S. Treasury across 14 areas of government (see table 2).

Table 2: 2017 Areas for Cost Savings and Revenue Enhancement

Mission	Cost savings and revenue enhancement area identified
Defense	16. Department of Defense (DOD) Commissaries: By managing its commissaries more efficiently, DOD could position itself to better achieve its cost savings target of \$2 billion.
	17. DOD Special and Incentive Pays: DOD needs to incorporate key principles of effective human capital management in its special and incentive pay programs, which could lead to program improvements that could save tens of millions of dollars annually .
	18. Navy Shipbuilding: The Navy could achieve cost savings from improved use of warranties and guarantees in shipbuilding.
Energy	19. Storage of Defense and Commercial Nuclear Waste: The Department of Energy could potentially save tens of billions of dollars by improving its analysis of options for permanently storing defense high-level nuclear waste and commercial spent nuclear fuel.
General government	20. Department of Veterans Affairs (VA) Medical Facility Construction: VA could better avoid cost increases and schedule delays on its medical facility construction projects by improving management of facility construction.
	21. Government Purchase Cards: An increased focus on analyzing agency-wide purchase card use would provide federal agencies with opportunities to leverage the government's buying power and potentially obtain substantial cost savings on the billions spent annually using purchase cards.
	22. Inland Waterways Fuel Tax: The Internal Revenue Service could enhance revenue and better gauge whether vessel operators are complying with the inland waterways fuel tax by obtaining access to proprietary data from the U.S. Army Corps of Engineers.

Mission	Cost savings and revenue enhancement area identified
	23. Land Mobile Radio Procurement: The Office of Management and Budget could improve agencies' communication abilities and reduce the hundreds of millions of dollars spent annually on land mobile radio equipment by including this technology in its initiative to manage spending across government for commonly purchased goods.
	24. Refundable Tax Credits: The Internal Revenue Service could potentially realize hundreds of millions of dollars in cost savings by improving the administration of three large refundable tax credits.
Health	25. Federal Payments for Hospital Uncompensated Care: By better aligning federal payments for hospitals' uncompensated care—services provided to uninsured and low-income patients for which hospitals are not fully compensated—with hospitals' costs, the Centers for Medicare & Medicaid Services could potentially save over a billion dollars annually .
	26. Medicaid Personal Care Services: The Centers for Medicare & Medicaid Services needs timely, complete, and consistent data on Medicaid personal care services so it can effectively monitor these services, which could lead to savings of tens of millions of dollars annually .
	27. Medicare Advantage Improper Payments: The Centers for Medicare & Medicaid Services could recover hundreds of millions of dollars in improper payments by improving its processes to audit payments made to Medicare Advantage organizations.
	28. Patient Protection and Affordable Care Act Enrollment: By strengthening enrollment controls and better managing fraud risk for health-insurance coverage provided under the Patient Protection and Affordable Care Act, the Centers for Medicare & Medicaid Services could realize cost savings associated with subsidies and related spending, which were estimated to cost \$56 billion for fiscal year 2017.
Income security	29. Disability Insurance: The Social Security Administration could recover tens of millions of dollars annually in Disability Insurance (DI) overpayments by increasing withholding rates of individuals' ongoing monthly DI benefit payments.

Source: GAO. | GAO-17-562T

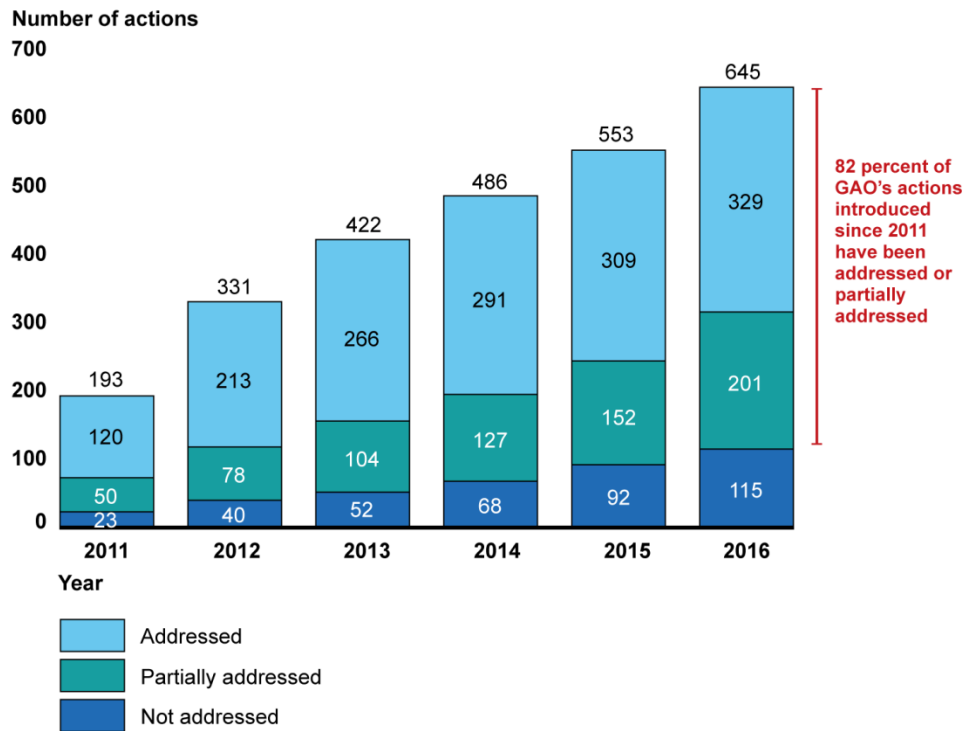
In addition to the new areas presented in this year's annual report, we identified 10 new actions that relate to 6 existing areas presented in our 2011 to 2016 annual reports.⁷

Congress and Executive Branch Agencies Continue to Address Actions that Span the Federal Government

As shown in figure 2, Congress and executive branch agencies have made progress in addressing or partially addressing many actions we identified from 2011 to 2016. As of March 2017, 82 percent of the 645 total actions we had identified since 2011 have been addressed or partially addressed. See our online [Action Tracker](#) for the status of all actions.

⁷See appendix V of [GAO-17-491SP](#) for more information.

Figure 2: Progress in Addressing 2011 to 2016 Actions as of March 2017



Source: GAO. | GAO-17-562T

Benefits Related to Actions taken by Congress and Executive Branch Agencies

Congress and executive branch agencies have addressed 329 (51 percent) of the 645 actions we identified from 2011 to 2016 (see table 3).⁸ We found that these efforts have resulted in roughly \$136 billion in financial benefits—\$75 billion from 2010 through 2016, with at least an additional \$61 billion in estimated benefits projected to be accrued in future years.⁹

⁸Of the 329 actions that have been addressed, 83 of them were closed (addressed or consolidated) since our last annual report in April 2016. Actions were assessed as of March 2017, when we completed the assessment of the status of previously identified actions.

⁹In calculating these totals, we relied on individual estimates from a variety of sources, which considered different periods and utilized 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.

Table 3: Status of 2011 to 2016 Actions Directed to Congress and the Executive Branch, as of March, 2017

Status	114th Congress ^a (number of actions [percentage])	115th Congress (number of actions [percentage])	Executive branch ^b (number of actions [percentage])	Total (number of actions [percentage])
Addressed	36 (38%)	36 (38%)	293 (53%)	329 (51%)
Partially addressed	12 (13%)	9 (9%)	192 (35%)	201 (31%)
Not addressed	47 (49%)	50 (53%)	65 (12%)	115 (18%)
Total	95 (100%)	95 (100%)	550 (100%)	645 (100%)

Source: GAO. | GAO-17-562T

Note: "Addressed" includes 30 actions categorized as "consolidated or other" and three actions "closed-not addressed." Actions categorized as "consolidated or other" and "closed-not addressed" are no longer assessed. In most cases, these actions were replaced or subsumed by new actions based on additional audit work or other relevant information. For example, actions categorized as "consolidated or other" may have been consolidated into other actions that we track based on subsequent audit work or significant changes in agency circumstances, or they may have been redirected from a congressional to an executive branch action, or vice versa. Actions may be "closed-not addressed" if the action is no longer relevant or applicable. Six actions were categorized as "consolidated or other" and one as "closed-not addressed" this year.

^aIn 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. 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.

^bIn 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.

The progress Congress and executive branch agencies have made in addressing our open actions has resulted in significant financial benefits. Table 4 highlights examples of these results.

Table 4: Examples of Addressed or Partially Addressed Actions with Associated Cost Savings and Revenue Enhancements

Area name (annual report year, area number) ^a	Actions taken	Financial benefit
Farm Program Payments (2011, Area 35)	Congress passed the Agricultural Act of 2014, which eliminated direct payments to farmers.	Savings of approximately \$44 billion from fiscal years 2015 through 2023, of which \$10 billion has accrued and \$34 billion is expected to accrue in fiscal year 2017 or later, according to the Congressional Budget Office (CBO).
Domestic Ethanol Production (2011, Area 13)	Congress allowed the Volumetric Ethanol Excise Tax Credit to expire at the end of 2011, which eliminated duplicative federal efforts directed at increasing domestic ethanol production.	Reduced revenue losses by \$29 billion in fiscal year 2012 to fiscal year 2016, according to GAO analysis.
Tax Policies and Enforcement (2015, Area 17)	Congress amended the audit procedures applicable to certain large partnerships to require that they pay audit adjustments at the partnership level.	Increased revenue of \$9.3 billion from fiscal years 2019 to 2025, according to the Joint Committee on Taxation.
Strategic Petroleum Reserve (2015, Area 15)	The Department of Energy completed a long-term strategic review of the Strategic Petroleum Reserve in August 2016, as Congress required in 2015.	Savings of \$8 billion from selling crude oil from the reserve from 2018 through 2025, according to CBO.
Combat Uniforms (2013, Area 2)	The Army chose not to introduce a new family of camouflage uniforms into its inventory.	Cost avoidance of about \$4.2 billion over 5 years, of which \$2.5 billion has accrued since fiscal year 2014 and \$1.7 billion is expected to accrue in fiscal year 2017 or later, according to agency estimates.
Agencies' Use of Strategic Sourcing (2013, Area 23)	The Department of Veterans Affairs (VA) evaluated strategic sourcing opportunities and set goals and metrics such as increasing managed spending for information-technology (IT) products and services.	Cost avoidance of about \$3.6 billion from fiscal years 2013 through 2015, according to agency estimates.
Real Estate-Owned Properties (2014, Area 18)	The Department of Housing and Urban Development implemented improvements to its property custody approach including reducing the number of foreclosed properties that it acquires by using other means of resolving troubled mortgages.	Savings of as much as \$3.4 billion from July 2013 through June 2016, according to GAO estimates.
Overseas Defense Posture (2012, Area 37)	United States Forces Korea conducted a series of consultations with the military services to evaluate the costs and benefits associated with tour normalization, and the Department of Defense (DOD) decided not to move forward with the full tour normalization initiative because it was not affordable.	Savings of an estimated \$3.1 billion from fiscal years 2012 through 2016, according to agency estimates.
Homeland Security Grants (2012, Area 17)	Congress limited preparedness grant funding until the Federal Emergency Management Agency completes a national preparedness assessment of capability gaps.	Savings of \$2.55 billion from fiscal years 2011 through 2013, according to GAO estimates.

Area name (annual report year, area number) ^a	Actions taken	Financial benefit
Overseas Military Presence (2011, Area 36)	DOD removed two brigade combat teams from Europe beginning in fiscal year 2013, as well as a number of support units that were no longer strategically necessary on a permanent basis.	Savings of approximately \$2.3 billion in operations and support costs over 5 years, of which \$1.8 billion has accrued since fiscal year 2013 and \$500 million is expected to accrue in fiscal year 2017 or later, according to agency estimates.
Treasury's Foreclosure Prevention Efforts (2016, Area 17)	The Department of the Treasury (Treasury) updated its analysis of estimated future expenditures for the Making Home Affordable program, reducing the estimated lifetime cost of the program.	Savings of \$2 billion as a result of deobligating funds in December 2016, according to agency estimates.
Information Technology Investment Portfolio Management (2014, Area 24)	Seven agencies consolidated commodity IT areas to shared services in response to OMB's 2012 guidance to review their portfolios and identify duplicative, low-value, and wasteful investments, contributing to savings.	Savings of an estimated \$1.4 billion from fiscal years 2012 through 2015, according to agency estimates.
Defense Headquarters (2012, Area 34)	As required by Congress, DOD took steps to issue a plan to reduce the size of headquarters organizations, and Congress appropriated less than DOD requested for its fiscal year 2016 appropriation.	Cost savings of approximately \$609 million as a result of Congress reducing DOD's 2016 operation and maintenance appropriation from the amount of DOD's budget request, according to GAO analysis.
Children's Disability Reviews (2015, Area 21)	The Social Security Administration increased the number of Continuing Disability Reviews (CDRs) for children receiving Supplemental Security Income (SSI) and expects to eliminate the CDR backlog for SSI children by the end of fiscal year 2017, ensuring that only child SSI recipients who are eligible for benefits receive them.	Cost savings of about \$467 million as a result of the additional reviews conducted in fiscal year 2013 and savings of more than \$3 billion over time, according to GAO analysis.
Unobligated Balances (2016, Area 24)	The Department of Energy's Western Area Power Administration (WAPA) finalized a strategy to identify appropriate levels of unobligated balances within its Construction, Rehabilitation, Operation, and Maintenance (CROM) account, which focuses on maintaining reasonable and appropriate funding to ensure sustainability of the primary purposes of the account.	Cost savings of \$92 million , as a result of decreasing the level of unobligated balance as of fiscal year 2016 and returning the funds to Treasury, according to agency estimates.

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2016 report to reflect more recent analysis.

^aClick the area name to go to GAO's online [Action Tracker](#) for additional information.

Congress has also implemented a number of key government-wide statutory requirements in recent years that could help identify areas of fragmentation, overlap, or duplication, or help address issues we raise in this report, including the following:

- **The Program Management Improvement Accountability Act.**¹⁰
The act seeks to improve program and project management in certain federal agencies. Among other things, the act requires the Deputy Director of the Office of Management and Budget (OMB) to adopt and oversee implementation of government-wide standards, policies, and guidelines for program and project management in executive agencies. It further creates a Program Management Policy Council to act as an interagency forum for improving practices related to program and project management. This interagency collaboration and strengthened program management could help reduce fragmentation, overlap, and duplication among federal agencies.
- **The Digital Accountability and Transparency Act of 2014 (DATA Act).**¹¹ The DATA Act expands on previous federal transparency requirements to link federal agency spending to federal program activities so that taxpayers and policymakers can more effectively track federal spending.¹² Full and effective implementation of the act offers the promise of a much more complete and accurate understanding of federal spending by enabling—for the first time—the federal government as a whole to track these funds at multiple points in the federal spending life cycle, and significantly increasing the types and transparency of data available to Congress, agencies, and the general public. In what will be the first reporting of data in compliance with the act's requirements, agencies must submit second-quarter fiscal year 2017 data in compliance with the act's requirements for inclusion on USASpending.gov in May 2017. This information could potentially help identify areas of fragmentation, overlap, or duplication.
- **Information Technology (IT) acquisition reform, known as the Federal Information Technology Acquisition Reform Act**

¹⁰Pub. L. No. 114-264, 130 Stat. 1371 (2016).

¹¹Pub. L. No. 113-101, 128 Stat. 1146 (2014). The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006. Pub. L. No. 109-282, 120 Stat. 1186 (2006), *codified at* 31 U.S.C. § 6101 note.

¹²GAO, *DATA Act: OMB and Treasury Have Issued Additional Guidance and Have Improved Pilot Design but Implementation Challenges Remain*, [GAO-17-156](#) (Washington, D.C.: Dec. 8, 2016).

(FITARA).¹³ The effective and efficient acquisition and management of IT investments has been a long-standing challenge in the federal government.¹⁴ FITARA holds promise for improving agencies' acquisition of IT and enabling Congress to monitor agencies' progress and hold them accountable for reducing duplication and achieving cost savings. FITARA includes several specific requirements related to existing areas in our fragmentation, overlap, and duplication work, such as implementing the federal data-center consolidation initiative, enhancing transparency, improving risk management, and maximizing the benefits of government-wide software purchasing and the federal strategic sourcing initiative.

- **The Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA).**¹⁵ Improper payments are a long-standing, widespread, and significant problem in the federal government—totaling over \$1.2 trillion since reporting requirements first began at some agencies in 2003.¹⁶ IPERIA requires agencies to ensure that a thorough review of available databases occurs prior to the release of federal funds. We have identified numerous actions to reduce improper payments in several areas, such as Medicare improper payments, Medicaid improper payments, and refundable tax credits.

¹³FITARA was enacted into law as a part of the Carl Levin and Howard P. “Buck” McKeon National Defense Authorization Act for Fiscal Year 2015, Pub. L. No. 113-291, div. A, title VIII, subtitle D, §§ 831-837, 128 Stat. 3292, 3438-3450 (2014).

¹⁴GAO, *Information Technology: OMB and Agencies Need to Focus Continued Attention on Implementing Reform Law*, [GAO-16-672T](#) (Washington, D.C.: May 18, 2016).

¹⁵Pub. L. No. 112-248, 126 Stat. 2390 (2013), *codified at* 31 U.S.C. 3321 note, as amended by the Bipartisan Budget Act of 2013, Pub. L. No. 113-67, § 204, 127 Stat. 1165, 1181 (2013), and the Federal Improper Payments Coordination Act of 2015, Pub. L. No. 114-109, §§ 2-4, 129 Stat. 2225, 2225-27 (2015).

¹⁶GAO, *Improper Payments: Strategy and Additional Actions Needed to Help Ensure Agencies Use the Do Not Pay Working System as Intended*, [GAO-17-15](#) (Washington, D.C.: Oct. 14, 2016).

Action on Remaining and New Areas Could Yield Significant Additional Benefits

While Congress and executive branch agencies have made progress toward addressing the 724 total actions we have identified since 2011, further steps are needed to fully address the 395 actions that remain open (i.e., partially or not addressed).¹⁷ We estimate that tens of billions of dollars in additional financial benefits could be realized should Congress and executive branch agencies fully address open actions.¹⁸ In addition to producing financial benefits, these actions make government more efficient; improve major government programs or agencies; reduce mismanagement, fraud, waste, and abuse; and increase assurance that programs comply with laws and funds are legally spent.

Significant Open Actions Directed to Congress

Congress has used our work to identify legislative solutions to achieve cost savings, address emerging problems, and find efficiencies in federal agencies and programs. Our work has contributed to a number of key authorizations and appropriations. Congressional oversight has been critical in realizing the full benefits of our suggested actions, and it will continue to be critical in the future. In our 2011 to 2017 annual reports, we directed 97 actions to Congress, including 2 new congressional actions we identified in 2017. Of the 97 actions, 61 remained open (9 were partially addressed and 52 were not addressed) as of March 2017.¹⁹ Table 5 highlights areas with significant open actions directed to Congress.

¹⁷The 724 total actions include the 79 new actions we identified in 2017.

¹⁸In calculating this estimate, we relied on individual estimates from a variety of sources, which considered different time periods, and utilized different data sources, assumptions, and methodologies. These individual estimates are subject to increased uncertainty, depending on whether, how, and when they are addressed. This amount represents a rough estimate of financial benefits.

¹⁹See app. I for information on open congressional actions.

Table 5: Areas with Significant Open Actions Directed to Congress

Annual report ^a	Area description ^b
2011	Social Security Offsets (Area 80): The Social Security Administration (SSA) needs data on pensions from noncovered earnings to better enforce offsets and ensure benefit fairness, which could result in estimated savings of \$2.4 billion to \$7.9 billion over 10 years if enforced both retrospectively and prospectively, according to the Congressional Budget Office (CBO) and SSA. The estimated savings would be less if SSA only enforced the offsets prospectively as it would not reduce benefits already received.
2012	Excess Uranium Inventories (Area 40): Giving the Department of Energy authority to sell or transfer excess uranium could provide substantial revenue for the government. In 2014, GAO estimated that actions in this area could increase revenue by about \$1 billion .
2012	Stabilization, Reconstruction, and Humanitarian Assistance Efforts (Area 6): Improving the Department of Defense's (DOD) evaluations of stabilization, reconstruction, and humanitarian assistance efforts, and addressing coordination challenges with the Department of State and the U.S. Agency for International Development, could reduce overlapping efforts and result in the more efficient use of taxpayer dollars. Specifically, 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.
2013	Crop Insurance (Area 19): To achieve up to \$2 billion annually in cost savings in the crop insurance program, Congress could consider limiting the subsidy for premiums that are provided on behalf of individual farmers—as it limits the amount of payments to individual farmers in many farm programs—or reducing the subsidy or some combination of limiting and reducing these subsidies.
2013	Tobacco Taxes (Area 31): Federal revenue losses ranged from as much as \$615 million to \$1.1 billion between April 2009 and 2011 because manufacturers and consumers substituted higher-taxed smoking tobacco products with similar lower-taxed products. To address future revenue losses, Congress should consider modifying tobacco tax rates to eliminate significant tax differentials between similar products.
2014	Disability and Unemployment Benefits (Area 8): Congress should consider passing legislation to prevent individuals from collecting both full Disability Insurance benefits and Unemployment Insurance (UI) benefits that cover the same period, which could save \$1.9 billion over 10 years in the Social Security Disability Insurance program, according to CBO.
2014	Advanced Technology Vehicles Manufacturing Loan Program (Area 13): Unless the Department of Energy can demonstrate demand for new Advanced Technology Vehicles Manufacturing (ATVM) loans and viable applications, Congress may wish to consider rescinding all or part of the remaining \$4.2 billion in credit subsidy appropriations.
2015	Medicare Payments to Certain Cancer Hospitals (Area 19): To achieve almost \$500 million per year in program savings, Congress should consider modifying how Medicare pays certain cancer hospitals.
2015	DOD US Family Health Plan (Area 6): To potentially save millions of dollars and eliminate duplication within DOD's health care system, Congress should terminate the statutorily required US Family Health Plan because it offers military beneficiaries the same health care benefit offered by other DOD health care contractors.
2016	Medicare Payments by Place of Service (Area 30): Medicare could save billions of dollars if Congress were to equalize the rates Medicare pays for certain health care services, which often vary depending on where the service is performed. ^c
2017	Use of the Do Not Pay Working System (Area 11): The Office of Management and Budget needs to develop a strategy and additional guidance on the use of the Do Not Pay working system, and Congress should consider amending the Social Security Act to explicitly allow the SSA to share its full death file through the system to reduce improper payments and mitigate the risks associated with potential duplication.

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2016 report to reflect more recent analysis.

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

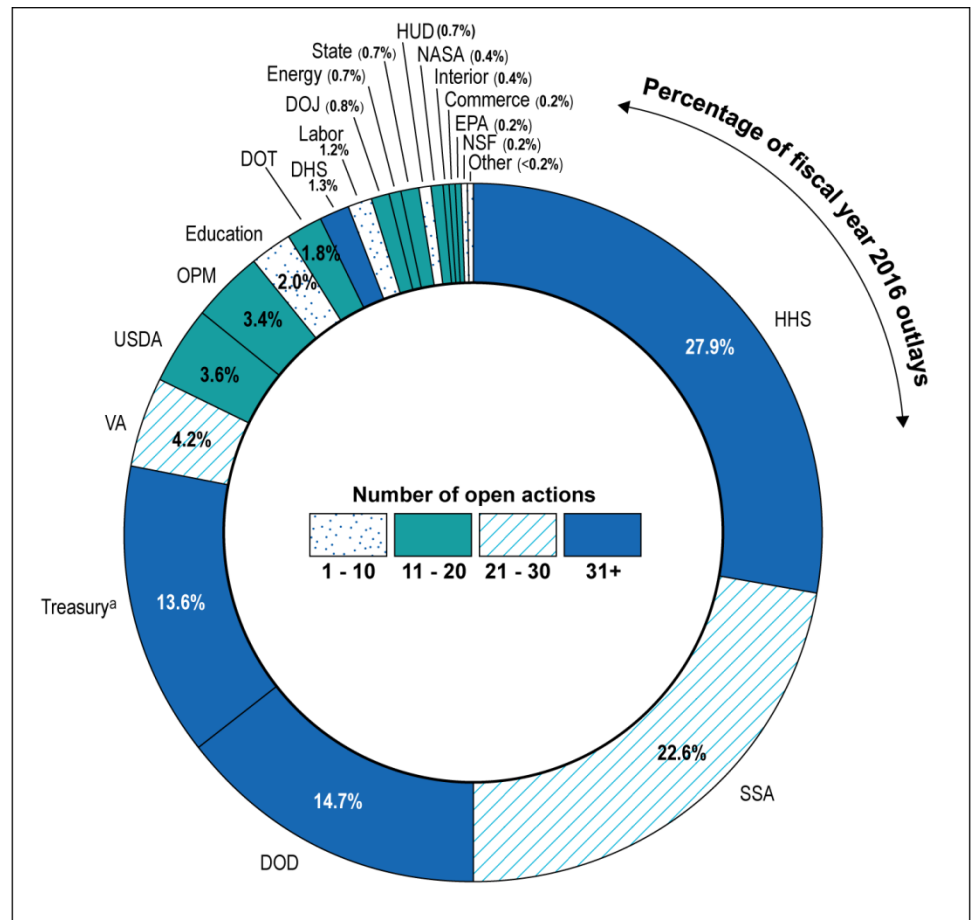
^bClick on the area identified to go to our online [Action Tracker](#), which shows the current status of the for all actions in the specified area.

^cIn 2015, Congress took some steps to address this by excluding services furnished by off-campus hospital outpatient departments from this higher payment, effective January 1, 2017. However, this exclusion will not apply to services furnished by providers billing as hospital outpatient departments prior to enactment of the legislation—that is, all providers billing as hospital outpatients during our study—who would continue to be paid under higher rate or to services provided by on-campus hospital outpatient departments. Congress later added providers meeting a mid-build requirement to the list of providers to which the exclusion would not apply.

Significant Open Actions Directed to Executive Branch Agencies

In our 2011 to 2017 annual reports, we directed 627 actions to executive branch agencies, including 77 new actions identified in 2017. Of the 627 actions, over half—334—remained open (192 were partially addressed and 142 were not addressed) as of March 2017. While these open actions span the government, a substantial number of actions are directed to seven agencies that made up 84 percent—\$3.6 trillion—of federal outlays in fiscal year 2016; see figure 3.

Figure 3: Fiscal Year 2016 Outlays and Number of Open Actions since 2011, by Agency



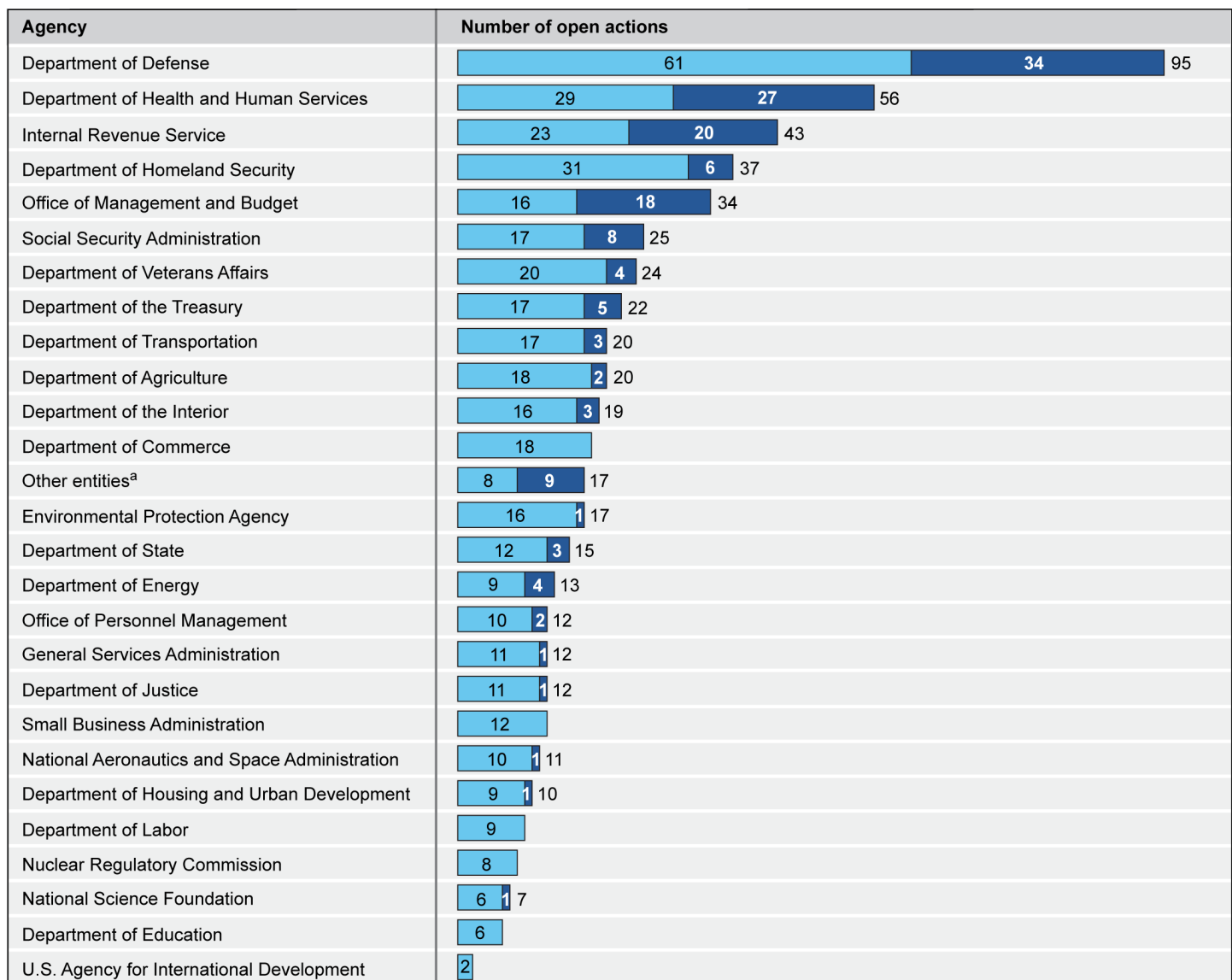
Source: GAO. | GAO-17-562T



Notes: Number of open actions includes actions that are partially addressed and not addressed.

^aTreasury's percentage of fiscal year 2016 outlays includes interest payments on the national debt.

As shown in figure 4, 10 agencies have at least 20 open actions.

Figure 4: Number of Not Addressed and Partially Addressed Actions since 2011, by Agency



 Number of actions partially addressed
 Number of actions not addressed

Source: GAO. | GAO-17-562T

Notes: Action status is as of March 2017. Individual actions are counted multiple times when they are directed to more than one federal department or agency. As a result, the number of open actions shown in this figure totals 576 instead of 334: 334 is the total number of open actions directed to the executive branch as of March 2017.

The number of actions “partially addressed” means the action needed is in development or started but not yet completed. The number of actions “not addressed” means the administration, the agencies, or both have made minimal or no progress toward implementing the action needed. Actions that were introduced in the 2017 annual report are counted as “not addressed.”

^a“Other entities” reflects open actions directed to the following federal entities: The Executive Office of the President, National Security Council, Office of the Director of National Intelligence, Office of National Drug Control Policy, Office of Science and Technology Policy, Homeland Security Council, Consumer Financial Protection Bureau, Federal Reserve, U.S. Commission on International Religious Freedom, National Transportation and Information Administration, and the Federal Communications Commission.

More Efficiently Targeting
Defense Resources

In our 2011 to 2017 reports, we directed 168 actions to the Department of Defense (DOD) in areas that contribute to DOD’s effectiveness in providing the military forces needed to deter war and to protect the security of the United States. As of March 2017, 95 of these 168 actions remained open. DOD represented about 15 percent of federal spending in fiscal year 2016, with outlays totaling about \$637.6 billion. Our work suggests that effectively implementing our open actions, including those related to areas listed in table 6, could yield substantial financial benefits.

Table 6: Examples of Areas with Open Actions Directed to the Department of Defense

Annual report ^a	Area description ^b
2011	Weapon Systems Acquisition Programs (Area 38): Employing best management practices could help the Department of Defense (DOD) save money on its weapon systems acquisition programs. Given the trillion-dollar size of the portfolio, GAO estimates potential savings from addressing the remaining actions could be in the tens of billions of dollars over time.
2013	Agencies' Use of Strategic Sourcing (Area 23): Selected agencies could better leverage their buying power and achieve additional savings by directing more procurement spending to existing strategically sourced contracts and further expanding strategic sourcing practices to their highest spending procurement categories. GAO estimates that savings of 1 percent from selected agencies' procurement spending alone would equate to over \$4 billion .
2015	DOD Headquarters Reductions (Area 14): DOD could potentially achieve hundreds of millions of dollars in cost savings and help to ensure that headquarters organizations are properly sized to meet their assigned missions by reevaluating its ongoing headquarters-reductions efforts and conducting periodic reassessments of workforce requirements.
2017	DOD Commissaries (Area 16): By managing its commissaries more efficiently, DOD could position itself to better achieve its cost savings target of \$2 billion .

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO’s 2016 report to reflect more recent analysis.

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

^bClick on the area identified to go to our online [Action Tracker](#), which shows the current status of for all actions in the specified area.

Improving the Efficiency of Health Care Programs

In our 2011 to 2017 reports, we directed 98 actions to the Department of Health and Human Services (HHS) in areas that contribute to HHS's mission to enhance the health and well-being of Americans. HHS administers Medicare, which in fiscal year 2016 financed health services for over 57 million beneficiaries at an estimated cost of \$696 billion. HHS also administers Medicaid, which covered an estimated 72.2 million low-income people in fiscal year 2016 at a cost of \$575.9 billion.²⁰ HHS represents about 28 percent of the fiscal year 2016 federal budget, with outlays totaling about \$1.2 trillion. As of March 2017, 56 of HHS's 98 actions remained open. Our work suggests that effectively implementing these actions, such as those related to areas listed in table 7, could yield substantial financial benefits.

Table 7: Examples of Areas with Open Actions Directed to the Department of Health and Human Services

Annual report ^a	Area description ^b
Medicare	
2012	Medicare Advantage Payments (Area 45): To help ensure appropriate payments to Medicare Advantage plans, CMS should take steps to improve the accuracy of the adjustment made for differences in diagnostic coding practices between Medicare Advantage plans and traditional Medicare providers. We previously reported that these shortcomings in CMS's adjustment resulted in excess payments to Medicare Advantage plans totaling an estimated \$3.2 billion to \$5.1 billion over a 3-year period from 2010 through 2012.
2013	Medicare Prepayment Controls (Area 25): More widespread use of prepayment edits could reduce improper payments and achieve other costs savings for the Medicare program, as well as provide more consistent coverage nationwide.
2015	Medicare Postpayment Claims Reviews (Area 7): To prevent inappropriate duplicative postpayment claims reviews by contractors, the Centers for Medicare & Medicaid Services should monitor the Recovery Audit Data Warehouse—the database developed in part to prevent duplicative reviews.
2017	Federal Payments for Hospital Uncompensated Care (Area 25): By better aligning federal payments for hospitals' uncompensated care—services provided to uninsured and low-income patients for which hospitals are not fully compensated—with hospitals' costs, the Centers for Medicare & Medicaid Services could potentially save over a billion dollars annually .
Medicaid	
2014, 2016	Demonstration Spending (Areas 21, 27): Federal spending on Medicaid demonstrations could be reduced by billions of dollars if the Department of Health and Human Services (HHS) improved the process for reviewing, approving, and making transparent the basis for spending limits approved for Medicaid demonstrations, including better ensuring that valid methods are used to demonstrate budget neutrality and implemented other actions and recommendations, such as establishing specific criteria for assessing whether demonstration spending furthers Medicaid objectives.

²⁰Of the \$575.9 billion, \$363.4 billion was financed by the federal government and the remainder by states.

Annual report ^a	Area description ^b
2016	Payments to Institutional Providers (Area 29): CMS should take steps to improve the oversight of state Medicaid payments to institutional providers and better ensure that the federal government does not provide funds for excessive state payments made to certain providers, which could result in savings of hundreds of millions of dollars annually .
2017	Medicaid Personal Care Services Data (Area 26): CMS needs timely, complete, and consistent data on Medicaid personal care services so it can effectively monitor these services, which could lead to savings of tens of millions of dollars annually .

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2016 report to reflect more recent analysis.

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

^bClick on the area identified to go to our online [Action Tracker](#), which shows the current status of for all actions in the specified area.

Enhancing Federal Revenues

In our 2011 to 2017 reports, we directed 83 actions to the Internal Revenue Service (IRS) in areas that contribute to effectively and efficiently providing quality service to taxpayers and enforcing the law with integrity and fairness to all. As of March 2017, 43 of these 83 actions remained open. The funding of the federal government depends largely upon IRS's ability to collect taxes—in fiscal year 2016, IRS collected about \$3.3 trillion. Our work suggests that effective implementation of our open actions, such as those related to areas listed in table 8, could substantially increase revenues and result in other financial benefits.

Table 8: Examples of Areas with Open Actions Directed to the Internal Revenue Service

Annual report ^a	Area description ^b
2013, 2015	Tax Policy and Enforcement (Areas 22, 17): By using more-rigorous analyses to allocate enforcement resources and using data to improve management of enforcement programs such as large partnership and correspondence audits, among other things, the Internal Revenue Service (IRS) can increase revenue collections by billions of dollars .
2014	Online Taxpayer Services (Area 17): IRS could potentially realize hundreds of millions of dollars in cost savings and increased revenues by enhancing its online services, which would improve service to taxpayers and encourage greater tax-law compliance.
2016	IRS's Public Referral Programs (Area 6): IRS could potentially collect billions of dollars in tax underpayments through its nine public referral programs and save resources by better managing fragmentation and overlap, improving communication, and streamlining processes.
2016	Identity Theft Refund Fraud (Area 22): IRS and Congress could potentially save billions of dollars in fraudulent refunds by improving the agency's efforts to prevent refund fraud associated with identity theft.

Annual report ^a	Area description ^b
2017	Refundable Tax Credits (Area 24): IRS could potentially realize hundreds of millions of dollars in cost savings by improving the administration of three large refundable tax credits (the Earned Income Tax Credit, the Additional Child Tax Credit which is sometimes combined with its nonrefundable counterpart, the Child Tax Credit, and the American Opportunity Tax Credit).

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2016 report to reflect more recent analysis.

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

^bClick on the area identified to go to our online [Action Tracker](#), which shows the current status for all actions in the specified area.

Improving the Efficiency and Effectiveness of Homeland Security Operations

In our 2011 to 2017 reports, we directed 78 actions to the Department of Homeland Security (DHS) in areas that contribute to the effective implementation of its mission to, among other things, prevent terrorist attacks from occurring within the United States, reduce U.S. vulnerability to terrorism, and help the nation recover from any attacks that may occur. In fiscal year 2016, DHS spent about \$57.6 billion, about 1.3 percent of federal outlays. As of March 2017, 37 of the 78 actions to DHS remained open. Fully implementing these actions, such as those related to areas listed in table 9, could result in financial benefits and substantial improvements in operations.

Table 9: Examples of Areas with Open Actions Directed to the Department of Homeland Security

Annual report ^a	Area description ^b
2012	Homeland Security Grants (Area 17): The Department of Homeland Security (DHS) needs better project information and coordination among four overlapping grant programs and needs to establish a framework for assessing preparedness capabilities to identify gaps and prioritize investments.
2012	Domestic Disaster Assistance (Area 51): The Federal Emergency Management Agency could reduce the costs to the federal government related to major disasters declared by the President by updating the principal indicator on which disaster funding decisions are based and better measuring a state's capacity to respond without federal assistance.
2012	Border Security (Area 47): Delaying proposed investments for future acquisitions of border surveillance technology until DHS better defines and measures benefits and estimates life-cycle costs could help ensure the most effective use of future program funding.
2015	Vulnerability Assessments of Critical Infrastructure (Area 9): DHS could mitigate potential duplication or gaps by consistently capturing and maintaining data from overlapping vulnerability assessments of critical infrastructure and improving data sharing and coordination among the offices and components involved with these assessments.

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2016 report to reflect more recent analysis.

Advancing the Implementation of Government-wide Policies and Performance

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

^bClick on the area identified to go to our online [Action Tracker](#), which shows the current status for all actions in the specified area.

Many of the results the federal government seeks to achieve require the coordinated effort of more than one federal agency, level of government, or sector. The Office of Management and Budget (OMB) manages and coordinates many government-wide efforts. In our 2011 to 2017 reports, we directed 64 actions to OMB in areas to improve the efficiency and effectiveness of government-wide programs and activities. As of March 2017, 34 of the 64 actions to OMB remained open. Fully implementing these actions, such as those related to areas listed in table 10, could yield substantial financial benefits and program improvements.

Table 10: Examples of Areas with Open Actions Directed to the Office of Management and Budget

Annual report ^a	Area description ^b
2011	Tax Expenditures (Area 17): Periodic reviews could help identify ineffective tax expenditures and redundancies in related tax and spending programs, potentially reducing revenue losses by billions of dollars .
2011	Government-wide Improper Payments (Area 46): Efforts to address the reported estimate of over \$144 billion in government-wide improper payments for fiscal year 2016 could result in significant cost savings.
2012	Federal User Fees (Area 43): Regularly reviewing federal user fees and charges can help the Congress and federal agencies identify opportunities to address inconsistent federal funding approaches and enhance user financing, thereby reducing reliance on general fund appropriations.
2013	Geospatial Investments (Area 11): Better coordination among federal agencies that collect, maintain, and use geospatial information could help reduce duplication of geospatial investments and provide the opportunity for potential savings of millions of dollars .
2014	Information Technology Investment Portfolio Management (Area 24): The Office of Management and Budget and multiple agencies could help the federal government realize billions of dollars in savings by taking steps to better implement PortfolioStat, a process to help agencies manage their information-technology investments.

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2016 report to reflect more recent analysis.

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

^bClick on the area identified to go to our online [Action Tracker](#), which shows the current status for all actions in the specified area.

More Efficiently Administering Services to Retirees and Disabled Citizens

In our 2011 to 2017 reports, we directed 28 actions to the Social Security Administration (SSA) in areas that contribute to SSA providing financial assistance to eligible individuals through Social Security retirement and disability benefits and Supplemental Security Income (SSI) payments. As

of March 2017, 25 of these 28 actions remained open. In fiscal year 2016, SSA spent about \$979.7 billion, roughly 23 percent of federal outlays. While most of SSA’s funding is used to pay Social Security retirement, survivors, and disability benefits from the Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund, our work suggests that effective implementation of these actions, such as the examples listed in table 11, could yield substantial benefits.

Table 11: Examples of Areas with Open Actions Directed to the Social Security Administration

Annual report ^a	Area description ^b
2012	Social Security Benefit Coordination (Area 27): Benefit offsets for related programs help reduce the potential for overlapping payments but pose administrative challenges.
2016	Disability Insurance Overpayments (Area 32): To help prevent the loss of billions of dollars , the Social Security Administration (SSA) should take steps to prevent overpayments to beneficiaries of the Disability Insurance program and improper waivers of beneficiaries’ overpayment debt.
2016	Disability Reviews (Area 33): SSA may increase federal savings realized as a result of disability reviews by further considering factors that affect individuals’ expected lifetime benefits when prioritizing its reviews of Disability Insurance and Supplemental Security Income cases.

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO’s 2016 report to reflect more recent analysis.

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

^bClick on the area identified to go to our on-line [Action Tracker](#), which shows the current status for all actions in the specified area.

Improving Support and Services for Veterans

In our 2011 to 2017 reports, we directed 44 actions to the Department of Veterans Affairs (VA) in areas that contribute to VA effectively and efficiently achieving its mission to promote the health, welfare, and dignity of all veterans by ensuring that they receive medical care, benefits, and social support. As of March 2017, 24 of these 44 actions remained open. In fiscal year 2016, VA spent about \$179.6 billion—about 4 percent of federal outlays—for veterans’ benefits and services. Our work suggests that effective implementation of these actions, such as those related to areas listed in table 12, could yield cost savings and efficiencies that would improve the delivery of services.

Table 12: Examples of Areas with Open Actions Directed to the Department of Veterans Affairs

Annual report ^a	Area description ^b
2012	Military and Veterans Health Care (Area 15): The Departments of Defense (DOD) and Veterans Affairs (VA) need to improve integration across care coordination and case-management programs to reduce duplication and better assist service members, veterans, and their families.
2013	Information Technology Operations and Maintenance (Area 30): Strengthening oversight of key federal agencies’—including VA’s—major information-technology investments in operations and maintenance provides opportunity for savings of billions of dollars in information-technology investments across the federal government.
2016	VA's Individual Unemployability Benefit (Area 34): To potentially achieve cost savings, the VA should develop a plan to study whether age should be considered when deciding whether veterans are unemployable due to service-connected disabilities. By comparison, other benefit programs, such as Social Security Disability Insurance, consider retirement age a cause for ineligibility and convert benefits for those reaching their full retirement age to a Social Security retirement benefit. If it were determined that Total Disability Individual Unemployability benefits should be provided only to veterans younger than their full Social Security retirement age, the agency could achieve an estimated \$15 billion in savings from 2015 through 2023, according to the Congressional Budget Office.
2017	Department of Veterans Affairs Medical Facility Construction (Area 20): VA could better avoid cost increases and schedule delays on its medical facility construction projects by improving management of facility construction.

Source: GAO. | GAO-17-562T

Note: The estimates in this report are from a range of sources, including GAO, executive branch agencies, the Congressional Budget Office, and the Joint Committee on Taxation. Some estimates have been updated since GAO's 2016 report to reflect more recent analysis.

^aClick on the year in the Annual Report column to go to the report in which this area was first introduced.

^bClick on the area identified to go to our online [Action Tracker](#), which shows the current status for all actions in the specified area.

We will continue to look for additional or emerging instances of fragmentation, overlap, and duplication and opportunities for cost savings or revenue enhancement. Likewise, we will continue to monitor developments in the areas we have already identified. We stand ready to assist this and other committees in further analyzing the issues we have identified and evaluating potential solutions.

Thank you, Chairman Johnson, Ranking Member McCaskill, and Members of the Committee, this concludes my prepared statement. I would be pleased to answer questions.

GAO Contacts

For further information on this testimony or our April 26, 2017 report, please contact J. Christopher Mihm, Managing Director, Strategic Issues, who may be reached at (202) 512-6806 or mihmj@gao.gov, and Jessica Lucas-Judy, Acting Director, Strategic Issues, who may be reached at (202) 512-9110 or lucasjudyj@gao.gov. Contact points for the individual areas listed in our 2017 annual report can be found at the end of each area in [GAO-17-491SP](#). Contact points for our Congressional Relations and Public Affairs offices may be found on the last page of this statement.

Appendix I: Open Congressional Actions, by Mission

In our 2011 to 2017 annual reports, we directed 97 actions to Congress, of which 61 remain open. Of the 61 open congressional actions, 9 are partially addressed and 52 are not addressed, as of March 1, 2017. See table 13.

Table 13: GAO-Identified Open Congressional Actions Related to Fragmentation, Overlap, Duplication, Cost Savings, or Revenue Enhancement, 2011 to 2017

Mission	Annual report	Area	Action summary
Agriculture	2011	Food Safety (Area 1)	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.
	2013	Catfish Inspection (Area 1)	Congress should consider repealing provisions of the 2008 Farm Bill assigning the U.S. Department of Agriculture (USDA) responsibility for examining and inspecting catfish and for creating a catfish inspection program. Implementing this action could save taxpayers \$2.6 million annually , according to a Food Safety and Inspection Service estimate.
		Agricultural Quarantine Inspection Fees (Area 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. Implementing this action could have resulted in savings of \$93 million in fiscal years 2016 and 2017 , according to GAO analysis.
		Crop Insurance (Area 19)	Congress may wish to consider either limiting the amount of premium subsidies that an individual farmer can receive each year—as it limits the amount of payments to individual farmers in many farm programs—or reducing premium subsidy rates, or both limiting premium subsidies and reducing premium subsidy rates. Implementing this action could achieve up to nearly \$2 billion per year in cost savings, according to a GAO estimate.
Defense	2012	Stabilization, Reconstruction, and Humanitarian Assistance Efforts (Area 6)	Congress should consider amending the legislation that supports the Overseas Humanitarian, Disaster, and Civic Aid–funded humanitarian assistance program—the Department of Defense’s (DOD) 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.
	2013	Joint Basing (Area 20)	Congress should consider directing the Assistant Secretary of Defense for Energy, Installations, and Environment, in collaboration with the military services and joint bases, to evaluate the purpose of the program and determine whether the current goals, as stated in the 2005 Base Realignment and Closure Commission recommendation, are still appropriate, or whether goals should be revised; communicate these goals to the military services and joint bases, and adjust program activities accordingly; provide direction to the joint bases on requirements for meeting program goals, including determining reporting requirements and milestones; and determine any next steps for joint basing, including whether to expand it to other installations.

Appendix I: Open Congressional Actions, by Mission

Mission	Annual report	Area	Action summary
Economic development	2011	Essential Air Service (Area 42)	<p>Congress may wish to consider revising the program's operating requirements for providing air service to communities to improve efficiency and to better match capacity with community use.</p> <p>This action is partially addressed. Congress has taken some action to address this action, such as revising the program's operating requirements most recently in the Consolidated and Further Continuing Appropriations Act of 2016. However, opportunities still exist to address this action, such as allowing flexibility in the number of flights provided.</p> <p>Congress may wish to consider assessing multimodal solutions, such as more cost-effective bus service to hub airports or air taxi service, to provide communities alternatives to Essential Air Service.</p>
	2016	Treasury's Foreclosure Prevention Efforts (Area 17)	<p>Congress should consider rescinding any Department of the Treasury (Treasury)—deobligated excess Making Home Affordable (MHA) balances that Treasury does not move into the Hardest Hit Fund.</p> <p>The agency estimated \$4.7 billion in potential excess funds, \$2 billion of which Treasury deobligated in February 2016. As of March 1, 2017, Treasury had not deobligated MHA program funds beyond the \$2 billion that it transferred to the Troubled Asset Relief Program—funded Hardest Hit Fund in February 2016. To the extent that Treasury identifies and deobligates any MHA funds that are likely to not be expended, these funds may then be available for Congress to rescind and use elsewhere for other priorities.</p>
Energy	2011	Federal Fleet Energy Goals (Area 12)	Congress should consider changes in existing laws to streamline the requirements and provide fleet managers with more flexibility in meeting goals.
		Oil and Gas Resources (Area 45)	<p>Congress may need to take action to require Interior to establish an annual production incentive fee or similar fee for nonproducing leases.</p> <p>If the Department of the Interior (Interior) chooses not to take any action based on its study, examining how other oil and gas resource owners select fiscal parameters for leasing and adjusting oil and gas royalty rates, 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. Implementing the actions in this area could result in approximately \$1.7 billion in revenues over 10 years, according to an Interior estimate.</p>
	2012	Excess Uranium Inventories (Area 40)	Congress may wish to clarify the Department of Energy's (DOE) statutory authority regarding depleted uranium, explicitly providing direction about whether and how DOE may sell or transfer the tails in their current form. Depending on the terms of the legislation, and given the significant amount of tails in inventory, the government could garner substantial revenue as a result.

Appendix I: Open Congressional Actions, by Mission

Mission	Annual report	Area	Action summary
			<p>If Congress sees merit in using the proceeds from the barter, transfer, or sale of federal uranium assets to pay for environmental cleanup of uranium enrichment plants, it could consider providing DOE with explicit authority to barter excess uranium and to retain the proceeds from all three types of uranium transactions (barter, transfer, and sale). Likewise, Congress could direct DOE to sell uranium for cash and make those proceeds available by appropriation for decontamination and decommissioning expenses at DOE's uranium enrichment plants.</p> <p>Implementing the two actions in this area could result in a increased revenue of about \$1 billion, according to a GAO estimate.</p>
	2014	Advanced Technology Vehicles Manufacturing Loan Program (Area 13)	<p>Unless DOE can demonstrate a demand for new Advanced Technology Vehicles Manufacturing loans and viable applications, Congress may wish to consider rescinding all or part of the remaining \$4.2 billion in credit subsidy appropriations. Implementing this action could result in savings of \$4.2 billion, according to a GAO estimate.</p>
	2015	U.S. Enrichment Corporation Fund (Area 16)	<p>Congress may wish to permanently rescind the entire \$1.6 billion balance of the U.S. Enrichment Corporation 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>
General government	2011	Simple Tax Return Errors (Area 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>This action is partially addressed. The Consolidated Appropriations Act, 2016 gave IRS additional math error authority, but limited to certain circumstances. Giving IRS broader math error authority with appropriate controls 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. Implementing this action could result in cost savings of \$274 million, between fiscal years 2018 and 2026, according to the Joint Committee on Taxation.</p>
		S Corporations (Area 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 (Area 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>

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		New Markets Tax Credit (Area 66)	Congress should consider offering grants in lieu of credits to Community Development Entities (CDE) if it extends the program again. If it does so, Congress should require the Department of the Treasury to gather appropriate data to assess whether and to what extent the grant program increases the amount of federal subsidy provided to low-income community businesses compared to the New Markets Tax Credit (NMTC); how costs for administering the program incurred by the Community Development Financial Institutions (CDFI) Fund, CDEs, and investors would change; and whether the grant program otherwise affects the success of efforts to assist low-income communities. One option would be for Congress to set aside a portion of funds to be used as grants and a portion to be used as tax credit allocation authority under the current structure of the program to facilitate comparison of the two program structures.
		Governmental Bonds (Area 67)	Congress should consider whether facilities, including hotels and golf courses, that are privately used should be financed with tax-exempt government bonds.
2012		Internal Revenue Service Enforcement Efforts (Area 44)	<p>Congress may wish to make owners of rental real estate subject to the same payment reporting requirements regardless of whether they engaged in a trade or business under current law. Implementing this action could result in savings of \$2.5 billion between fiscal years 2011 and 2020, according to the Joint Committee on Taxation.</p> <p>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.</p>
2015		Consumer Product Safety Oversight (Area 4)	<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>
2015		Tax Policies and Enforcement (Area 17)	<p>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.</p> <p>Congress should consider expanding the mandate that partnerships and S corporations electronically file their tax returns in order to cover a greater share of filed returns.</p>

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Mission	Annual report	Area	Action summary
	2016	Financial Regulatory Structure (Area 5)	<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>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>
	2016	Identity Theft Refund Fraud (Area 22)	<p>Congress should consider providing the Secretary of the Treasury with the regulatory authority to lower the threshold for electronic filing of W-2s from 250 returns annually to between 5 to 10 returns, as appropriate. Implementing the actions in this area could result in savings of billions of dollars, according to IRS and GAO analyses.</p>
	2017	Recovery Operations Center Closure (Area 10)	<p>Congress may wish to consider directing the Council of the Inspectors General for Integrity and Efficiency (CIGIE) to develop a legislative proposal to reconstitute the essential capabilities of the Recovery Operations Center to help ensure federal spending accountability.</p>
	2017	Use of the Do Not Pay Working System (Area 11)	<p>Congress should consider amending the Social Security Act to explicitly allow the Social Security Administration to share its full death file with the Department of the Treasury for use through the Do Not Pay working system.</p>
Health	2011	Medicare's Health Care Payments (Area 74)	<p>Congress could exempt from the budget neutrality requirement savings attributable to policies that reflect efficiencies occurring when services are furnished together.</p> <p>This action is partially addressed. While Congress has exempted certain savings from the budget neutrality requirement, other services remain subject to this requirement.</p>
	2013	Medicaid Supplemental Payments (Area 26)	<p>Congress should consider requiring the Administrator of the Centers for Medicare & Medicaid Services (CMS) to improve state reporting of non-disproportionate share hospital (DSH) supplemental payments, including requiring annual reporting of payments made to individual facilities and other information that the agency determines is necessary to oversee non-DSH payments.</p> <p>This action is partially addressed. In January 2017, a bill, H.R. 541, was introduced in the House of Representatives which, if enacted, would require annual state reporting of non-DSH supplemental payments made to individual facilities. However, as of March 2017, Congress has not enacted legislation to require such reporting. In addition, CMS has taken some action, including issuing a State Medicaid Director Letter requiring annual reporting of certain Medicaid supplemental payments and awarding a contract to review Medicaid supplemental payment information submitted by states.</p>

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			<p>Congress should consider requiring the Administrator of CMS to clarify permissible methods of calculating non-DSH supplemental payments.</p> <p>This action is partially addressed. In January 2017, a bill, H.R. 541, was introduced in the House of Representatives which, if enacted, would require CMS to issue guidance to states that identifies permissible methods for calculating non-DSH supplemental payments to providers. However, as of March 2017, Congress has not enacted legislation to require CMS to issue such guidance. In addition, CMS has taken some action, including issuing a State Medicaid Director Letter requiring states to submit non-DSH supplemental payment information and awarding a contract to review Medicaid supplemental payment information submitted by states.</p> <p>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-DSH supplemental payments.</p> <p>Implementing the actions in this area could result in hundreds of millions dollars in cost savings, according to GAO analysis.</p>
	2014	Medicaid Demonstration Waivers (Area 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.</p> <p>Implementing the actions in this area could result in billions of dollars in cost savings, according to GAO analysis.</p>
	2015	DOD US Family Health Plan (Area 6)	<p>Congress should terminate the Secretary of Defense's authority to contract with the US Family Health Plan (USFHP) designated providers in a manner consistent with a reasonable transition of affected enrollees into TRICARE's USFHP regional managed care program or other health care programs, as appropriate. Implementing this action could result in savings of \$157 million from fiscal year 2018 through fiscal year 2022, according to GAO analysis.</p>
	2015	Medicare Payments to Certain Cancer Hospitals (Area 19)	<p>Congress should consider requiring Medicare to pay prospective payment system (PPS)-exempt cancer hospitals (PCH) as it pays PPS teaching hospitals, or provide the Secretary of Health and Human Services with the authority to otherwise modify how Medicare pays PCHs, and provide that all forgone outpatient payment adjustment amounts be returned to the Supplementary Medical Insurance Trust Fund. GAO estimated this action could result in savings of almost \$500 million per year.</p>
	2016	Medicare Payments by Place of Service (Area 30)	<p>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. Implementing this action could lead to \$1 billion per year in savings, according to estimates from MedPAC and the Bipartisan Policy Center.</p>

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Mission	Annual report	Area	Action summary
Homeland security/law enforcement	2012	Homeland Security Grants (Area 17)	<p>Congress may want to consider requiring the Department of Homeland Security (DHS) to report on the results of its efforts to identify and prevent unnecessary duplication within and across the State Homeland Security Grant Program, Urban Areas Security Initiative, Port Security Grant Program, and Transit Security Grant Program, and consider these results when making future funding decisions for these programs.</p> <p>Once the Federal Emergency Management Agency has completed a national preparedness assessment of capability gaps, 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.</p>
		Immigration Inspection Fee (Area 49)	<p>Congress may wish to require the Secretary of Homeland Security 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.</p> <p>This action is partially addressed. As of March 2017, Congress had not enacted legislation, as GAO suggested in February 2012, to adjust the air passenger immigration fee. However, Immigration and Customs Enforcement (ICE) and Customs and Border Protection (CBP) have identified the extent to which collections are aligned with total immigration inspection costs. Implementing this action would have increased annual revenues by \$175 million in FY2012, according to GAO analysis.</p> <p>Congress may wish to require the Secretary of Homeland Security to direct ICE and CBP to establish a regular schedule to review and coordinate on the costs of their respective air passenger immigration inspection activities, and revise the proportion of the fee received by each agency accordingly.</p>
		Checked Baggage Screening (Area 28)	<p>Congress may wish to consider directing the Transportation Security Administration (TSA) to study, in consultation with relevant industry stakeholders, whether the 90 percent federal cost share that TSA generally applies to cost sharing agreements for eligible airport facility modification projects related to the installation of checked baggage screening systems is appropriate or should be adjusted.</p> <p>Congress may wish to consider whether an amendment to current legislation, or enactment of new legislation, is necessary and warranted if it is determined that a change in the current federal cost share that TSA generally applies to these cost-sharing agreements is appropriate. Implementing the actions in this area could result in savings of \$234 million from 2015 to 2027, according to a TSA estimate.</p>
	2013		
Income security	2011	Social Security Offsets (Area 80)	<p>Congress could consider giving IRS the authority to collect the information that the Social Security Administration (SSA) needs on government pension income to administer the Government Pension Offset and the Windfall Elimination Provision accurately and fairly. Implementing this action could save \$2.4 billion to \$7.9 billion over 10 years, if enforced both retrospectively and prospectively, based on estimates from the Congressional Budget Office and the SSA.</p>

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Mission	Annual report	Area	Action summary
	2014	Disability and Unemployment Benefits (Area 8)	Congress should consider passing legislation to require the SSA to offset Disability Insurance benefits for any Unemployment Insurance benefits received in the same period. Implementing this action could save \$1.9 billion between fiscal year 2016 and fiscal year 2025, according to the Congressional Budget Office.
		Federal Employees Compensation and Unemployment Benefits (Area 9)	To help verify claimants' reported income and help ensure the proper payment of benefits, Congress should consider granting the Department of Labor the additional authority to access wage data.
		Veterans' and Survivors' Benefits (Area 23)	<p>Congress should consider passing legislation that would establish a look-back and penalty period for claimants who transfer assets for less than fair market value prior to applying for pension benefits.</p> <p>This action is partially addressed. In the 113th Congress, the House of Representatives passed H.R. 2189, which contained language to establish a 3-year look-back and penalty period for the VA pension program. However, the bill was not ultimately enacted. As of March 1, 2017, there has been no legislative action taken in the current Congress. In January 2015, the Department of Veterans Affairs (VA) proposed regulations establishing a look-back and penalty period for the VA pension program. VA plans to promulgate final regulations in the summer of 2017. Implementing this action could result in savings of about \$4 million annually, according to the Congressional Budget Office.</p>
Information technology	2013	Dissemination of Technical Research Reports (Area 10)	<p>Congress may wish to 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.</p> <p>This action is partially addressed. Several bills were introduced during the 114th Congress, including H.R. 443, S.787, S.1636, that had the potential to address this action. However, these bills were not ultimately enacted. As of March 1, 2017, there has been no legislative action taken in the current Congress. Additionally, the Department of Commerce Appropriations Act, 2015 and 2016, limited instances where NTIS could charge customers fees for reports. This requirement continues in effect under the Continuing Appropriations Act, 2017.</p>
		Geospatial Investments (Area 11)	<p>Congress should consider assessing the impact of the disclosure restrictions of Section 9 of Title 13 and Section 412 of Title 39 of the U.S. Code in moving toward a national geospatial address database. If warranted, Congress should consider revising those statutes to authorize the limited release of addresses, without any personally identifiable information, specifically for geospatial purposes. Such a change, if deemed appropriate, could potentially result in significant savings across federal, state, and local governments.</p> <p>Implementing the actions in this area could result in savings of millions of dollars.</p>

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	2014	Interoperable Radio Communications Systems (Area 10)	<p>Congress should consider requiring the Departments of Homeland Security (DHS), Justice (DOJ), and 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.</p> <p>This action is partially addressed. Legislation has been enacted that is aimed at improving interoperable communications solely at DHS, but it does not require coordination across DHS, Treasury and DOJ as GAO suggested. Additionally, in the 114th Congress, the House of Representatives passed a bill (H.R. 2206) that would further address this action. However this bill was not ultimately enacted. As of March 1, 2017, there has been no legislative action taken in the current Congress.</p>
International affairs	2011	Antidumping and Countervailing Duties (Area 81)	Congress could eliminate the retrospective component of the U.S. antidumping and countervailing duty system and, instead, treat the antidumping and countervailing duties assessed at the time the product enters the country as final.
	2012	Area 20: Overseas Administrative Services (Area 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.
	2013	Tobacco Taxes (Area 31)	<p>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.</p> <p>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.</p>
	2016	Cargo Preference for Food Aid (Area 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. Implementing this action could result in millions of dollars of savings, according to GAO analysis.
Social services	2012	Housing Assistance (Area 28)	Congress may wish to consider requiring 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, 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.

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Training, employment, and education	2016	Post-9/11 GI Bill Overpayments (Area 37)	Congress should consider granting the Department of Veterans Affairs explicit authority to require a minimum level of training for appropriate school officials.

Source: GAO. | GAO-17-562T

Notes: Unless otherwise indicated, actions in this table are not addressed, meaning that a bill may have been introduced but did not pass out of a committee, or no relevant legislation has been introduced. 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.

As of March 2017, nine actions are partially addressed. Partially addressed means a relevant bill has passed a committee, the House of Representatives, or the Senate, or relevant legislation has been enacted but only addressed part of the action needed. This table provides information on steps Congress took for actions that are considered partially addressed.

This table provides estimates of cost savings or increased revenue where such information was available.

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