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Comptroller General
of the United States

Accessible Version

August 9, 2024

The Honorable Shalanda Young
Director
The Honorable Jason Miller
Deputy Director for Management
Office of Management and Budget
725 17th Street, NW
Washington, D.C. 20503

Priority Open Recommendations: Office of Management and Budget

Dear Director Young and Deputy Director Miller:

I appreciate my ongoing meetings with Deputy Director Jason Miller and look forward to continuing a constructive working relationship between our two institutions. As you know, the purpose of this letter is to provide an update on the overall status of the Office of Management and Budget's (OMB) implementation of GAO's recommendations and to call your continued personal attention to areas where open recommendations should be given high priority.¹

In November 2023, we reported that, on a government-wide basis, 75 percent of our recommendations made 4 years ago were implemented.² OMB's recommendation implementation rate was 38 percent. As of June 2024, OMB had 172 open recommendations. Fully implementing these open recommendations could significantly improve agency operations.

Since our May 2023 letter, OMB has implemented four of our 40 open priority recommendations, and we removed the priority status from three other recommendations.³

¹Priority recommendations are those that GAO believes warrant priority attention from heads of key departments or agencies. They are highlighted because, upon implementation, they may significantly improve government operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue.

²GAO, *Performance and Accountability Report: Fiscal Year 2023*, [GAO-24-900483](#) (Washington, D.C.: Nov. 15, 2023).

³We determined that three recommendations no longer warrant priority attention. Each of these concern efforts to improve acquisition management and amend the Federal Acquisition Regulation (FAR). In response to a GAO recommendation, efforts to amend the FAR to provide guidance on reverse auctions have resulted in a proposed rule that is in the final stages before adoption. Two other recommendations related to the need for standardizing a definition for bridge contracts have become less urgent since a definition has been established for bridge contracts used by the Department of Defense, the agency with the highest percentage of contract obligations government-wide. However, we continue to believe that these recommendations should be implemented.

- OMB issued its annual Compliance Supplement in August of 2020 and 2021. Auditors had expressed a need to have this guidance earlier. OMB has since implemented our recommendation to provide timelier guidance and issued its Compliance Supplement in May of 2022, 2023, and 2024.⁴ During the development of the 2024 Supplement, OMB provided drafts of the Supplement and held meetings with the single audit community to obtain feedback. OMB also worked with the federal agencies by holding a 2024 Supplement kick-off meeting and providing a Preparation Guide, which includes guidance and a schedule for providing input on the 2024 Supplement. OMB's actions to provide more timely single audit guidance and collaborate with the audit community early in the process addressed our recommendation. Timely guidance can help ensure that single audits can be performed, which helps enhance the federal government's ability to safeguard billions of dollars in federal funds.
- OMB developed a process for identifying and securing IT high-value assets (e.g., investments that support mission essential systems), and as part of its oversight has required agencies to report on these assets, including whether agencies had completed assessments of them. These actions will help improve how agencies procure and manage IT goods and services by increasing federal oversight of IT investments in most need of attention.⁵
- In July 2023, the White House released its National Cyber Workforce and Education Strategy. That strategy addressed our recommendation to develop a government-wide workforce plan that assesses the effects of the reform proposal to solve the cybersecurity workforce shortage on the current and future federal workforce.⁶ This strategy included information and guidance for agencies to help strengthen the cybersecurity workforce. It can also be used to track and communicate progress toward solving the cybersecurity workforce shortage.
- In February 2024, OMB's launch of its Federal Program Inventory website provides users access to detailed information about a program's spending, including specific awards and recipients via USAspending.gov. The inventory's linking of federal contract, loan, and grant spending information to federal programs was responsive to one of our 11 recommendations related to developing a federal program inventory. This should help taxpayers and policy makers track federal spending more effectively.⁷

We ask your continued attention to the remaining 33 priority recommendations. In particular, we encourage your attentiveness to three of the 33 priority recommendations focused on reducing

⁴GAO, *COVID-19: Sustained Federal Action Is Crucial as Pandemic Enters Its Second Year*, [GAO-21-387](#) (Washington, D.C.: Mar. 31, 2021).

⁵GAO, *Information Technology: OMB Needs to Report On and Improve Its Oversight of the Highest Priority Programs*, [GAO-18-51](#) (Washington, D.C.: Nov. 21, 2017).

⁶GAO, *Federal Management: Selected Reforms Could Be Strengthened By Following Additional Planning, Communication, and Leadership Practices*, [GAO-20-322](#) (Washington, D.C.: Apr. 23, 2020).

⁷GAO, *DATA Act: Progress Made in Initial Implementation but Challenges Must be Addressed as Efforts Proceed*, [GAO-15-752T](#) (Washington, D.C.: July 29, 2015). We still have several open recommendations focused on DATA Act implementation and USAspending.gov. These include the need for OMB to clarify and document its procedure for changing official data definition standards and that OMB should provide technical assistance for, and monitoring of, agencies' determinations regarding their DATA Act reporting requirements.

improper payments and fraud, including the need for improved monitoring of governmentwide systems and a more strategic approach toward internal controls for disaster relief funding.⁸ We are also adding four new recommendations. These relate to the need for guidance to help ensure that agencies consistently track and report the costs of IT cloud services, the development and use of benchmarks for measuring federal building utilization, and two recommendations related to estimating and reducing governmentwide fraud. This brings the total number of priority recommendations for OMB to 37. (See the Enclosure for the list of these recommendations.)

The 37 priority recommendations fall into the following nine areas.

Fully developing a federal program inventory. Although we closed one priority recommendation in this area, implementing 10 other priority recommendations would help OMB plan for and create a comprehensive federal program inventory that provides complete, comparable, and useful information, and better integrate related statutory requirements.⁹ The federal government spends trillions of dollars on programs that support the American people and address policy goals, but it does not have an inventory of all programs. In February 2024, OMB launched its Federal Program Inventory website. The site presents information about 2,388 programs that provide federal financial assistance—grants, loans, or direct payments to individuals, governments, firms, or other organizations.

Addressing our remaining recommendations would help ensure the inventory provides federal decision-makers and the public with information to better understand what the government does, what it spends, and what it achieves each year. For example, OMB should publicly issue guidance with time frames and milestones for developing a complete inventory. OMB should also expand the inventory to include all federal programs—such as tax expenditures—and additional performance information about each program.

Improving government performance. Implementing six priority recommendations would help OMB better meet the information needs of various decision makers. For example, we recommended that OMB develop and implement a framework for conducting performance reviews of tax expenditures. Such action would inform policy decisions about the efficiency, effectiveness, and equity of the approximately \$1 trillion in annual tax expenditures. It would also help policymakers determine whether tax expenditures are the best tool for accomplishing federal objectives within a functional area.

We also recommended OMB strengthen its monitoring and evaluation guidelines for foreign assistance programs by following leading practices. By so doing, OMB will have greater assurance that agencies are well-positioned to address impediments, effectively manage foreign assistance, and achieve their goals. Lastly, we recommended that OMB consider developing a goal that addresses a coordinated federal approach to child well-being among its next set of cross-agency priority (CAP) goals. Doing so would position

⁸In addition, we have two priority recommendations for the Department of the Treasury regarding how to reduce over payments—include those resulting from potential fraud—and the need to assess the risk presented by improper payments in the Emergency Rental Assistance program. A copy of my letter to Treasury describing these and other priority open recommendations was previously sent to you, [GAO-24-107324](#).

⁹31 U.S.C. § 1122(a) (federal program inventory). Related statutory requirements include the Digital Accountability and Transparency Act and the Program Management Improvement Accountability Act. Pub. L. No. 113-101, 128 Stat. 1146 (2014); Pub. L. No. 114-264, 130 Stat. 1371 (2016).

OMB to better address the needs of children in ways that take into account the interrelatedness of federal actions and policies that aim to improve child well-being.

Increasing availability and transparency of government data. Implementing two priority recommendations would increase the availability and transparency of federal government data. We recommend OMB issue required implementation guidance to agencies on making data open by default, and to develop and maintain comprehensive data inventories. Implementation of these statutory requirements is critical to agencies' compliance with the OPEN Government Data Act.

Improving acquisition management and reducing costs. Implementing the five priority recommendations related to federal acquisitions would help agencies improve the manner in which they procure, track, and manage the hundreds of billions of dollars in goods and services the federal government buys each year. For example, we recommended that OMB report cost savings from the category management initiative by agency and establish performance metrics related to requirements. These recommendations would increase support for the initiative by more clearly demonstrating the benefits of category management to agency personnel who manage budgets and requirements, leading to greater cost savings over time.

We also recommended that OMB establish a strategic plan to coordinate agencies' responses to government-wide data challenges hindering implementation of the category management initiative. Agency officials told us that planning to use more common data systems and approaches would ultimately enable them to buy more like a single enterprise does and save the federal government money, which are the primary goals of the category management initiative.

Reducing government-wide improper payments and fraud. Three priority recommendations are focused on reducing improper payments and fraud. OMB's ongoing efforts to implement one priority recommendation related to the Do Not Pay working system can help OMB further address improper payments. This recommendation involves developing and implementing monitoring mechanisms to evaluate agency use of the Do Not Pay working system. Without monitoring mechanisms and reliable and complete data, OMB will not be able to effectively evaluate agencies' use of the Do Not Pay working system or remediate any issues identified.

In April 2024, we made two recommendations to OMB to address governmentwide fraud. Specifically, we recommended that OMB, in collaboration with the Council of the Inspectors General on Integrity and Efficiency, develop guidance on the collection of Office of Inspector General data to support fraud estimation. We also recommended that OMB develop guidance on the collection of executive agency data to support fraud estimation. Fraud estimates can provide a better understanding of the scope of the problem, help prioritize resources, and demonstrate return on investment from fraud prevention and detection efforts. Centralized guidance from OMB for collecting fraud-related data to support estimation is an essential step for accomplishing these and broader goals to strengthen antifraud efforts and promote fiscal sustainability.

Strengthening cybersecurity. Six priority recommendations are aimed at strengthening cybersecurity. For example, we recommended that OMB collect data on agencies' use of cloud services. This information would help ensure that agencies consistently implement cloud security control requirements and could help OMB monitor agencies' needs for cloud services. We also recommended that OMB solicit input from state and federal IT stakeholders to implement an approach to more effectively coordinate cybersecurity requirements involving state government agencies using federal data.

Lastly, we recommended that OMB work with stakeholders to clarify its Federal Information Security Modernization Act of 2014 metrics guidance for inspectors general and create a more precise overall rating scale. This would help present a more consistent and accurate picture of agencies' cybersecurity performance and could help oversight bodies to better understand the effectiveness of federal agencies' cybersecurity programs.

Establishing controls for disaster relief. Implementing two priority recommendations can help OMB strengthen oversight over disaster relief funding and help ensure agencies are using these funds appropriately. Agencies must deliver disaster relief funding expeditiously. However, the risk of improper payments increases when agencies spend billions of dollars quickly. To address these risks, we recommended that OMB develop standard guidance for federal agencies to use in designing internal control plans for disaster relief funding.

We also recommended that OMB develop a strategy, in consultation with key stakeholders, for ensuring that agencies communicate sufficient and timely internal control plans for effective oversight of disaster relief funds. These steps could help ensure that agencies have considered the payment integrity risks associated with emergency funding and have developed internal controls to help mitigate those risks, well before disasters occur and funds start flowing.

Improving federal real property management. Two priority recommendations are focused on the management of federal real property. We recommended that OMB improve existing information on federal asset management. This would help federal agencies more strategically manage their real property assets—such as buildings, warehouses, roads, and dams—in line with their missions and avoid unnecessary expenditure of resources. We also recommended that OMB develop benchmarks for measuring building utilization. This would help agencies more consistently identify and shed underutilized space and reduce related costs.

Improving information management. Implementing one priority recommendation, to establish a framework for OMB to update its policies and procedures on electronic recordkeeping systems, would help improve the transparency, efficiency, and accountability of federal agency records. The framework should ensure that policies and procedures address required functionalities for recordkeeping systems. These recordkeeping functionalities include systems being able to declare records and assign unique identifiers, capture records, organize records, manage record access and retrieval, preserve them, execute their disposition, and maintain their security.

We also urge your attention to other agencies' priority recommendations in critical areas where OMB leadership and oversight could facilitate progress. In April 2023, we issued our biennial update to our [High-Risk List](#), which identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement or the need for transformation to address economy, efficiency, or effectiveness challenges.¹⁰

I would like to express my appreciation for the continuing trilateral meetings between ourselves, OMB, and the federal agencies responsible for individual high-risk areas that were convened by

¹⁰GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023).

Deputy Director Miller to address these important issues. These meetings have been particularly valuable and should help to effectively meet the challenges in our High-Risk List.

Several other government-wide, high-risk areas also have direct implications for OMB and the operations of all federal agencies. These areas include (1) [improving the management of IT acquisitions and operations](#), (2) [strategic human capital management](#), (3) [managing federal real property](#), (4) [ensuring the cybersecurity of the nation](#), and (5) the [government-wide personnel security clearance process](#).

We also ask that OMB continue its efforts to improve federal financial management, as much work remains. In particular, the processes used to prepare the consolidated financial statements and the Department of Defense's financial management are long-standing impediments that we believe could benefit from additional focus from OMB.

Progress on high-risk and financial management issues has been possible through the concerted actions and efforts of Congress, OMB, and agencies. We urge your continued attention to these critical issues. In March 2022, we issued a report on key practices to successfully address high-risk areas, which can be a helpful resource as your agency continues to make progress to address high-risk issues.¹¹

In addition to your attention on these issues, we recognize the key role Congress plays in providing oversight and maintaining focus on our recommendations to ensure they are implemented and produce their desired results. Legislation enacted in December 2022 included a provision for GAO to identify any additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.¹²

Congress can use various strategies to address our recommendations, such as incorporating them into legislation. Congress can also use its budget, appropriations, and oversight processes to incentivize executive branch agencies to act on our recommendations and monitor their progress. For example, Congress can hold hearings focused on OMB's progress in implementing GAO's priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act. Moreover, Congress could follow up during the appropriations process and request periodic updates.

Congress also plays a key role in addressing any underlying issues related to the implementation of these recommendations. For example, Congress could pass legislation providing an agency with explicit authority to implement a recommendation or requiring an agency to take certain actions to implement a recommendation.

We are sending you copies of the priority recommendation letters as they are sent to the heads of agencies. Copies of this letter are also being sent to appropriate congressional committees.

¹¹GAO, *High-Risk Series: Key Practices to Successfully Address High-Risk Areas and Remove Them from the List*, [GAO-22-105184](#) (Washington, D.C.: Mar. 3, 2022).

¹²James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022); H.R. Rep. No. 117-389 (2022) (accompanying Legislative Branch Appropriations Act, H.R. 8237, 117th Cong. (2022)).

We are publicly releasing them as well. The report will be available on the GAO website at [Priority Open Recommendation Letters | U.S. GAO](#).

I appreciate OMB's continued commitment to these important issues. If you have any questions or would like to discuss any of the issues outlined in this letter, please do not hesitate to contact me or Michelle Sager, Managing Director, Strategic Issues at SagerM@gao.gov or (202) 512-6806. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Our teams will continue to coordinate with your staff on all the 172 open recommendations, as well as those additional recommendations in the high-risk areas for which OMB has a leading role. Thank you for your attention to these matters.

Sincerely,

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is fluid and cursive, with a long horizontal stroke extending to the right from the end of the name.

Gene L. Dodaro
Comptroller General
of the United States

Enclosure

cc: The Honorable Clare Martorana, Federal CIO, OMB

The Honorable Lesley A. Field, Deputy Administrator, OFPP, OMB

The Honorable Janet Yellen, Secretary, Treasury

Ms. Deidre Harrison, Deputy Controller, OFFM, OMB

Mr. David A. Lebryk, Fiscal Assistant Secretary, Treasury

Mr. Timothy Gribben, Commissioner, Bureau of the Fiscal Service, Treasury

Enclosure

Priority Open Recommendations to the Office of Management and Budget

Fully Developing a Federal Program Inventory

Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories. [GAO-15-83](#). Washington, D.C.: October 31, 2014.

Year Recommendations Made: 2015

Recommendations: To ensure the effective implementation of federal program inventory requirements, make the inventories more useful, and better present a more coherent picture of all federal programs, the Director of the Office of Management and Budget (OMB) should take the following eight actions:

- Revise relevant guidance to direct agencies to collaborate with each other in defining and identifying programs that contribute to common outcomes.
- Revise relevant guidance to provide a time frame for what constitutes “persistent over time” that agencies can use as a decision rule for whether to include short-term efforts as programs.
- Define plans for when additional agencies will be required to develop program inventories.
- Include tax expenditures in the federal program inventory effort by designating tax expenditure as a program type in relevant guidance.
- Develop, in coordination with the Secretary of the Treasury, a tax expenditure inventory that identifies each tax expenditure and provides a description of how the tax expenditure is defined, its purpose, and related performance and budget information.
- Revise relevant guidance to direct agencies to consult with relevant congressional committees and stakeholders on their program definition approach and identified programs when developing or updating their inventories.
- Revise relevant guidance to direct agencies to identify in their inventories the performance goal(s) to which each program contributes.
- Ensure, during OMB reviews of inventories, that agencies consistently identify, as applicable, the strategic goals, strategic objectives, agency priority goals, and cross-agency priority goals each program supports.

Actions Needed: OMB agreed with five of the eight recommendations, and neither agreed nor disagreed with the fourth, fifth, and seventh recommendations. In February 2024, OMB launched an inventory website that provides information about a subset of federal programs. However, to fully address these recommendations, OMB needs to revise its guidance and expand its federal program inventory to reflect the actions outlined above. These actions would help ensure the resulting inventory provides useful information for decision makers and presents a coherent picture of all federal programs.

Managing Director: Michelle Sager, Strategic Issues

Contact Information: SagerM@gao.gov, 202-512-6806

Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges. [GAO-17-775](#). Washington, D.C.: September 29, 2017.

Year Recommendation Made: 2017

Recommendation: The Director of OMB should revise and publicly issue OMB guidance—through an update to its Circular No. A-11, a memorandum, or other means—to provide time frames and associated milestones for implementing the federal program inventory.

Actions Needed: OMB agreed with this recommendation. As of April 2024, OMB has taken some actions toward addressing it. In April 2024, OMB issued guidance to agencies with time frames and associated milestones for two near-term actions due later in 2024. Those actions are intended to enhance the consistency of information for the subset of programs included in the inventory OMB published in February 2024.

To fully address this recommendation, OMB needs to publicly issue guidance with time frames and milestones for including all federal programs and required information in the inventory. These actions would help ensure agencies and stakeholders are aware of how and when they will be engaged for inventory implementation.

Managing Director: Michelle Sager, Strategic Issues

Contact Information: SagerM@gao.gov, 202-512-6806

Improving Program Management: Key Actions Taken, but Further Efforts Needed to Strengthen Standards, Expand Reviews, and Address High-Risk Areas. [GAO-20-44](#). Washington, D.C.: December 13, 2019.

Year Recommendation Made: 2020

Recommendation: The Deputy Director for Management of OMB should clarify for agencies how the different definitions of a “program” relate to each other in OMB guidance.

Actions Needed: OMB neither agreed nor disagreed with the recommendation. As of March 2024, OMB indicated that it does not plan to take action on our recommendation. We continue to believe that OMB needs to clarify in guidance how different definitions of a “program” relate to each other. Clarifying the definitions could help agencies and OMB increase transparency and identify synergies across related laws, such as the GPRA Modernization Act of 2010, the DATA Act, and the Program Management Improvement Accountability Act.¹³

Director: Yvonne D. Jones, Strategic Issues

Contact Information: JonesY@gao.gov, 202-512-6806

Improving Government Performance

¹³Pub. L. No. 111-352, 124 Stat. 3866 (2011); Pub. L. No. 113-101, 128 Stat. 1146 (2014); Pub. L. No. 114-262, 130 Stat. 1371 (2016).

Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined. [GAO-05-690](#). Washington, D.C.: September 23, 2005.

Year Recommendation Made: 2005

Recommendation: To ensure that policymakers and the public have the necessary information to make informed decisions and to improve the progress toward exercising greater scrutiny of tax expenditures, the Director of OMB, in consultation with the Secretary of the Treasury, should develop and implement a framework for conducting performance reviews of tax expenditures. In developing the framework, the Director should

- determine which agencies will have leadership responsibilities to review tax expenditures, how reviews will be coordinated among agencies with related responsibilities, and how to address the lack of credible performance information on tax expenditures;
- set a schedule for conducting tax expenditure evaluations;
- reestablish appropriate methods to test the overall evaluation framework and make improvements as experience is gained; and
- identify any additional resources that may be needed for tax expenditure reviews.

Actions Needed: At the time of our report, OMB disagreed with this recommendation. OMB believed that the recommendation would be better directed to Treasury. As of March 2024, OMB has not changed its position and does not plan to address it. We continue to believe that OMB should develop and implement a framework for evaluating the performance of tax expenditures and preliminary performance measures. Although revenue losses from tax expenditures exceed \$1 trillion each year, tax expenditures continue to not receive the same level of scrutiny within federal budget processes as discretionary spending. Periodic reviews also determine how well specific tax expenditures work to achieve their goals, as well as how their benefits and costs compare to those of programs with similar goals.

Director: James R. McTigue, Jr., Strategic Issues

Contact Information: MctigueJ@gao.gov, (202) 512-6806

2012 Annual Report: Opportunities to Reduce Duplication, Overlap and Fragmentation, Achieve Savings, and Enhance Revenue. [GAO-12-342SP](#). Washington, D.C.: February 28, 2012.

Year Recommendation Made: 2012

Recommendation: To improve performance through greater coordination among the many federal programs that support employment for people with disabilities, OMB should consider establishing measurable, government-wide goals for employment of people with disabilities. Given the number of federal agencies and approaches involved in supporting employment for people with disabilities, government-wide goals could help spur greater coordination and more efficient and economical service delivery in overlapping program areas. To determine whether these goals are being met, agencies should establish related measures and indicators and collect additional data to inform these measures.

Actions Needed: OMB neither agreed nor disagreed with this recommendation. OMB reported in March 2024 that it does not plan to establish government-wide goals for the employment of people with disabilities. Instead, to enhance federal coordination, OMB staff previously noted that the Department of Labor's (DOL) Office of Disability Employment Policy led an interagency subcommittee on employment of people with disabilities. However, in April 2024, OMB officials said that the subcommittee had stopped meeting temporarily, although they expect the group to reconvene in the future to work on advancing competitive, integrated employment. OMB did not provide details on when the group would reconvene.

Taking action in this area is important given that employment of people with disabilities remains lower than those without disabilities, despite recent progress. To fully implement the recommendation, we believe that OMB should lead or coordinate an executive branch effort to consider establishing measurable government-wide goals across the group of agencies and programs that support employment for people with disabilities.

High-Risk Area: [Improving and Modernizing Federal Disability Programs](#)

Director: Elizabeth Curda, Education, Workforce, and Income Security

Contact Information: CurdaE@gao.gov, (202) 512-7215

Tax Expenditures: Opportunities Exist to Use Budgeting and Agency Performance Processes to Increase Oversight. [GAO-16-622](#). Washington, D.C.: July 7, 2016.

Year Recommendation Made: 2016

Recommendation: To help ensure that the contributions of tax expenditures toward the achievement of agency goals are identified and measured, the Director of OMB, in collaboration with the Secretary of the Treasury, should work with agencies to identify which tax expenditures contribute to their agency goals, as appropriate—that is, they should identify which specific tax expenditures contribute to specific strategic objectives and agency priority goals.

Actions Needed: OMB agreed with this recommendation. Subsequently, OMB stated that although it still agreed, it was not pursuing the effort because of competing priorities, as well as capacity and resource constraints. As of March 2024, OMB does not plan to address this recommendation.

We continue to believe that OMB, in collaboration with the Department of the Treasury, needs to assist agencies in identifying tax expenditures that relate to agency goals so that the agencies have a more complete understanding of how a broader range of federal investments contributes to their goals. Without additional OMB assistance, agencies may continue to have difficulty identifying whether or which of the dozens of tax expenditures—representing an estimated \$1.54 trillion in forgone revenues in fiscal year 2023—contribute to their goals.

Director: James R. McTigue, Jr., Strategic Issues

Contact Information: MctigueJ@gao.gov, (202) 512-6806

Child Well-Being: Key Considerations for Policymakers, Including the Need for a Federal Cross-Agency Priority Goal. [GAO-18-41SP](#). Washington, D.C.: November 9, 2017.

Year Recommendation Made: 2018

Recommendation: GAO recommends that the Director of OMB consider developing a goal that addresses a coordinated federal approach to child well-being among its next set of cross-agency priority (CAP) goals, including working with relevant agencies to ensure their strategic plans include goals and objectives related to the CAP goal.

Actions Needed: OMB neither agreed nor disagreed with this recommendation. As of December 2022, OMB reported that it does not plan to take further action on this recommendation. As of March 2024, it provided no further updates. We continue to believe that by considering development of a CAP goal related to child well-being, OMB could provide an opportunity across the federal government to better address the needs of children in ways that take into account the interrelatedness of federal actions and policies that aim to improve child well-being.

Director: Kathryn Larin, Education, Workforce, and Income Security

Contact Information: Larink@gao.gov, (202) 512-7215

Foreign Assistance: Federal Monitoring and Evaluation Guidelines Incorporate Most but Not All Leading Practices. [GAO-19-466](#). Washington, D.C.: July 31, 2019.

Year Recommendation Made: 2019

Recommendation: The Director of OMB should update the Foreign Assistance Monitoring and Evaluation Guidelines to include GAO's leading practices of developing monitoring plans that are based on risks, ensuring that monitoring staff have appropriate qualifications, establishing procedures to close out programs, developing staff skills regarding evaluations, and establishing mechanisms for following up on evaluation recommendations.

Actions Needed: OMB disagreed with the recommendation. OMB suggested it would be more effective to remind agencies that, in addition to the guidelines, they should follow all other relevant OMB guidance affecting monitoring and evaluation. OMB asserted that this guidance contains provisions relevant to our leading practices not included in the Foreign Assistance Monitoring and Evaluation Guidelines. However, we continue to believe it is important for OMB to incorporate this other guidance into the Foreign Assistance Monitoring and Evaluation Guidelines, if only by reference, to emphasize the importance of these practices in the context of monitoring and evaluation of foreign assistance. As of March 2024, OMB had not addressed this recommendation and has indicated that it does not plan to take any action. We will continue to monitor this issue.

Director: Chelsa Kenney, International Affairs and Trade

Contact Information: KenneyC@gao.gov, (202) 512-2964

Improving Program Management: Key Actions Taken, but Further Efforts Needed to Strengthen Standards, Expand Reviews, and Address High-Risk Areas. [GAO-20-44](#). Washington, D.C.: December 13, 2019.

Year Recommendation Made: 2020

Recommendation: The Deputy Director for Management of OMB should convene trilateral meetings between OMB, relevant agencies, and us for addressing all high-risk areas during each two-year high-risk cycle.

Actions Needed: OMB neither agreed nor disagreed with this recommendation. Since 2021, OMB has convened and coordinated meetings to discuss progress made and action plans for High-Risk issues between OMB, GAO, and relevant agency leaders. As of May 2024, OMB has convened meetings on 21 of 37 High-Risk areas. OMB officials told us they intend to meet on at least six other High-Risk areas in 2024.

However, to fully address this recommendation, OMB needs to establish a regular schedule for these meetings to address all areas during each 2-year High-Risk cycle. A continued focus on the trilateral meetings will help spur action toward making progress in High-Risk areas.

Managing Director: Michelle Sager, Strategic Issues

Contact Information: SagerM@gao.gov, (202) 512-6806

Increasing Availability and Transparency of Government Data

Open Data: Agencies Need Guidance to Establish Comprehensive Data Inventories; Information on Their Progress is Limited. [GAO-21-29](#). Washington, D.C.: October 8, 2020.

Year Recommendation Made: 2021

Recommendation: The Director of OMB should comply with its statutory requirement to issue implementation guidance to agencies to develop and maintain comprehensive data inventories.

Actions Needed: OMB neither agreed nor disagreed with this recommendation. In December 2022, OMB told us that it is revising draft guidance based on comments received by agencies, and in March 2024 it confirmed that action was in progress.

To fully implement this recommendation, OMB needs to issue guidance to federal agencies to help them develop and maintain comprehensive data inventories. Without this guidance, agencies do not have clarity on timeframes for meeting their requirements under the Open, Public, Electronic, and Necessary (OPEN) Government Data Act or guidance to help prioritize data assets for publication in their data inventories, which could delay their progress in meeting their requirements under the act.¹⁴

Director: Jeff Arkin, Strategic Issues

Contact Information: ArkinJ@gao.gov, (202) 512-6806

Open Data: Additional Action Required for Full Public Access. [GAO-22-104574](#). Washington, D.C.: December 16, 2021.

Year Recommendation Made: 2022

Recommendation: The Director of OMB should comply with its statutory requirement under the OPEN Government Data Act to issue implementation guidance to agencies on making data open by default.

¹⁴Pub. L. No. 115-435, title II, 132 Stat. 5529, 5534–5544 (2019).

Actions Needed: OMB neither agreed nor disagreed with the recommendation. In March 2024, OMB staff confirmed that action to implement this recommendation is in progress, but they did not provide a time frame for issuing the guidance.

To fully implement this recommendation, OMB will need to issue guidance to agencies on making data open by default that takes into account relevant considerations for this guidance, such as the requirement to facilitate collaboration with non-federal entities, and collect data-on-data asset usage, laid out in the OPEN Government Data Act.¹⁵ Although agencies are making some progress toward implementing their requirements under the act, without this guidance, they do not have all the information required to address the act's requirements on making data open by default. Furthermore, OMB's delay in issuing the guidance could lead to increased costs for agencies if they are required to revise their approaches to implementation after OMB releases the guidance.

Director: Jeff Arkin, Strategic Issues

Contact Information: ArkinJ@gao.gov, (202) 512-6806

Improving Acquisition Management and Reducing Costs

Information Technology: Federal Agencies Need to Address Aging Legacy Systems. [GAO-16-468](#). Washington, D.C.: May 25, 2016.

Year Recommendation Made: 2016

Recommendation: The Director of OMB should commit to a firm date by which its draft guidance on legacy systems will be issued, and subsequently direct agencies to identify legacy systems and/or investments needing to be modernized or replaced.

Actions Needed: OMB agreed with the recommendation. In our May 2016 report, we noted that OMB had created draft guidance that would require agencies to identify, prioritize, and develop modernization plans to guide agencies' efforts to address legacy systems. However, at the time OMB did not commit to a firm time frame for when the policy would be issued and has not issued the draft guidance since then. In April 2021, OMB stated that agencies were directed to manage the risk to High Value Assets associated with legacy systems in OMB's December 2018 guidance. While OMB's guidance directs agencies to identify, report, assess, and remediate issues associated with High Value Assets, it does not require agencies to identify all legacy systems needing to be modernized. In March 2024, OMB stated that it believes it has met the intent of the recommendation and considers the recommendation closed.

To fully implement this recommendation, OMB needs to provide guidance to agencies to identify legacy systems that are in need of modernization. Until OMB requires agencies to do so, the federal government will continue to run the risk of continuing to maintain IT investments that have outlived their effectiveness.

High-Risk Area: [Improving the Management of IT Acquisitions and Operations](#)

¹⁵44 U.S.C. § 3504(b)(6), as amended by OPEN Government Data Act, § 202(b). Pub. L. No. 115-435, § 202(c)(2)-(3), 132 Stat. at 5538.

Director: Kevin C. Walsh, Information Technology and Cybersecurity

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Federal Buying Power: OMB Can Further Advance Category Management Initiative by Focusing on Requirements, Data, and Training. [GAO-21-40](#). Washington, D.C.: November 30, 2020.

Year Recommendations Made: 2021

Recommendations:

- The Director of OMB should report cost savings from the category management initiative by agency.
- The Director of OMB should work with the Category Management Leadership Council and the Performance Improvement Council to establish additional performance metrics for the category management initiative that are related to agency requirements.
- The Director of OMB should, in coordination with the Category Management Leadership Council and the Chief Data Officer Council, establish a strategic plan to coordinate agencies' responses to government-wide data challenges hindering implementation of the category management initiative, including challenges involving prices-paid and spending data.

Potential Financial Benefit: Billions of dollars over 5 years by implementing these three recommendations.

Actions Needed: OMB agreed with the three recommendations. OMB provided an update on efforts to address them in March 2024. To address the first two recommendations, OMB should complete actions it plans to take in the coming year, including updating its Key Performance Indicators with new metrics for cost savings and requirements. To address the third recommendation, OMB should continue developing its existing plans by pursuing a strategic plan for addressing government-wide data challenges. OMB can help agencies more effectively implement category management by addressing all of these recommendations, which will result in cost savings for taxpayers.

Recommendation: The Director of OMB should ensure that designated Senior Accountable Officials have the authority necessary to hold personnel accountable for defining requirements for common products and services as well as contracting activities.

Actions Needed: OMB agreed with the recommendation. In March 2024, OMB provided an update on the number of agencies with designated Senior Accountable Officials at the Deputy Secretary level, but multiple agencies have Senior Accountable Officials without authority over requirements.

To fully address the recommendation, OMB should ensure the remaining agencies appoint Senior Accountable Officials at a level below the Deputy Secretary level or in similar roles with authorities over requirements. Without ensuring that all SAOs have authority over requirements and budget decisions, OMB is missing an opportunity to further leverage the government's buying power through category management

Director: William Russell, Contracting and National Security Acquisitions

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Reducing Government-wide Improper Payments and Fraud

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.: October 14, 2016.

Year Recommendation Made: 2017

Recommendation: To better monitor agency use of the Do Not Pay (DNP) working system once a strategy has been developed, the Director of OMB should develop and implement monitoring mechanisms—such as goals, benchmarks, and performance measures—to evaluate agency use of the DNP working system.

Actions Needed: OMB agreed with this recommendation. OMB previously informed us that Treasury conducts this monitoring and reports quarterly updates to OMB. Treasury provided us examples of reports that it provides to OMB. However, OMB needs to provide more information on how it uses these reports, as well as documentation related to this monitoring and reporting.

OMB also informed us that it will be using the information collected on [paymentaccuracy.gov](#) to meet the requirements under 31 U.S.C. § 3354(b)(5), which requires OMB to submit an annual report to Congress on the operation of DNP. In addition, OMB stated that DNP currently works closely with agencies on usage and will report to OMB as appropriate for assistance if needed. As of March 2024, OMB stated that it is currently in the process of updating Circular A-123 Appendix C, which includes DNP guidance. Further, OMB stated that the update to this guidance is being written with consideration to this GAO recommendation and the need to implement improved monitoring mechanisms to evaluate agency use of DNP.

To fully implement this recommendation, OMB needs to provide more information on monitoring and reporting of agencies' use of DNP, as well as how it plans to meet the requirements under 31 U.S.C. § 3354(b)(5), as applicable. Without monitoring mechanisms and reliable and complete data, OMB will not be able to effectively evaluate agencies' use of the DNP working system or remediate any issues identified.

High-Risk Areas: [Medicare Program & Improper Payments](#) and [Strengthening Medicaid Program Integrity](#)

Director: M. Hannah Padilla, Financial Management and Assurance

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Fraud Risk Management: 2018-2022 Data Show Federal Government Loses an Estimated \$233 Billion to \$521 Billion Annually to Fraud, Based on Various Risk Environments. [GAO-24-105833](#). Washington, D.C.: April 16, 2024.

Year Recommendation Made: 2024

Recommendations:

- The Director of the Office of Management and Budget, in collaboration with the Council of the Inspectors General on Integrity and Efficiency (CIGIE), should develop guidance on the collection of Office of Inspector General (OIG) data to support fraud estimation. The guidance should (1) identify and establish consistent data elements and terminology

for use across OIGs; (2) include a timeline for implementation and key milestones; and (3) leverage existing data systems and processes, as appropriate.

- The Director of the Office of Management and Budget, with input from executive branch agencies, should develop guidance on the collection of executive agency data to support fraud estimation. The guidance should (1) identify and establish consistent data elements and terminology for use across agencies; (2) include a timeline for implementation and key milestones; and (3) leverage existing data systems and processes, as appropriate.

Actions Needed: OMB agreed with the two recommendations. In response to our recommendations, OMB acknowledged the need for improved data collection and reporting at the agency and program levels. OMB also informed us that it had been in touch with CIGIE to determine appropriate next steps regarding our recommendations. In a July 2024 update, OMB stated that it has not started action on the recommendations but plans to.

To fully implement these recommendations, OMB will need to work with both the oversight community and agencies to develop a plan—with timelines for implementation—for collecting consistent fraud-related data. The significant estimated annual loss from fraud—ranging from \$233 billion to \$521 billion—reinforces the importance of fraud risk management, with an emphasis on prevention. With additional data, more granular estimates, such as at the program level, are possible. With more targeted estimates, agencies would be better positioned to leverage this information to strategically manage fraud risk.

Director: Rebecca Shea, Forensic Audits and Investigative Service

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Strengthening Cybersecurity

Cybersecurity: Selected Federal Agencies Need to Coordinate on Requirements and Assessments of States. [GAO-20-123](#). Washington, D.C.: May 27, 2020.

Year Recommendations Made: 2020

Recommendations:

- The Director of OMB should ensure that the Centers for Medicare and Medicaid Services (CMS), Federal Bureau of Investigation (FBI), Internal Revenue Service (IRS), and Social Security Administration (SSA) are collaborating on their cybersecurity requirements pertaining to state agencies to the greatest extent possible and direct further coordination where needed.
- The Director of OMB should take steps to ensure that CMS, FBI, IRS, and SSA coordinate, where feasible, on assessments of state agencies' cybersecurity, which may include steps such as leveraging other agencies' security assessments or conducting assessments jointly.

Actions Needed: OMB did not agree nor disagree with these recommendations. In December 2022, OMB stated that it is comparing the recommendations with recent actions, guidance, and policy memorandums issued since the recommendations were made.

To fully address the first recommendation, OMB needs to determine and implement an approach that encourages federal agencies to collaborate, or direct agencies to further coordinate amongst each other and with state government agencies that use federal data. To fully address the second recommendation, OMB needs to determine and implement an approach that encourages agencies to coordinate on assessments of state agencies' cybersecurity where feasible. As of March 2024, OMB has not completed these actions.

Without OMB's involvement and encouragement that federal agencies collaborate to make their cybersecurity requirements for state agencies consistent to the greatest extent possible, federal agencies are less likely to prioritize such efforts, which could lead to greater fragmentation of cybersecurity policies for states using federal data. Further, OMB will not have reasonable assurance that federal agencies are leveraging compatible assessments, where practicable, which could lead to fragmented assessments across federal agencies.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: David B. Hinchman, Information Technology and Cybersecurity

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Cloud Computing Security: Agencies Increased Their Use of the Federal Authorization Program, but Improved Oversight and Implementation Are Needed. [GAO-20-126](#). Washington, D.C.: December 12, 2019.

Year Recommendation Made: 2020

Recommendation: The Director of OMB should establish a process for monitoring and holding agencies accountable for authorizing cloud services through the Federal Risk and Authorization Management Program (FedRAMP).

Actions Needed: OMB neither agreed nor disagreed with this recommendation. In May 2023, OMB stated that it had established a process for holding agencies accountable for authorizing cloud services through FedRAMP and that it was working with the FedRAMP program management office to document the process. In its March 2024 update, OMB stated that it has actions underway. However, OMB has yet to provide support or planned dates for documenting the process.

To fully implement this recommendation, OMB needs to collect data on the extent to which federal agencies are using cloud services authorized outside of FedRAMP and oversee agencies' compliance with using the program. Greater OMB oversight through such a process could increase federal agency participation in the FedRAMP program. It also may provide greater assurance that agency information stored in a cloud environment is better protected and aligns with federal security requirements.

High-risk area: [Ensuring the Cybersecurity of the Nation](#)

Director: Jennifer R. Franks, Information Technology and Cybersecurity

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Cybersecurity: OMB Should Update Inspector General Reporting Guidance to Increase Rating Consistency and Precision. [GAO-22-104364](#). Washington, D.C.: March 31, 2022.

Year Recommendations Made: 2022

Recommendations:

- The Director of OMB should collaborate with its partners in the Department of Homeland Security (DHS) and the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to clarify the Inspector General (IG) Federal Information Security Modernization Act of 2014 (FISMA) metrics guidance to specify when IGs should use OMB's recommended methodology and when they should use another method to determine agencies' overall effectiveness ratings.
- The Director of OMB should collaborate with its partners in DHS and CIGIE to create a more precise overall effectiveness rating scale for IG FISMA reports.

Actions Needed: At the time of report issuance, OMB disagreed with the recommendations. However, in a December 2023 letter to GAO, OMB agreed with the first recommendation. In its March 2024 update, OMB stated that it intends to address the first recommendation by clarifying existing guidance to IGs for conducting their audits while allowing them the discretion to exercise independent judgement.

For the second recommendation, OMB continued to disagree and stated in the March 2024 update that it does not plan to take any further action to create more precise rating scale. Nevertheless, we believe that the second recommendation is warranted to provide a more consistent and accurate picture of agencies' cybersecurity performance. Notwithstanding OMB's planned actions, we have yet to receive any documentation showing progress against the recommendations. By updating its IG ratings guidance to address our recommendations, OMB could help ensure that future ratings present a more consistent and accurate picture of agencies' cybersecurity performance and could help oversight bodies to better understand the effectiveness of federal agencies' cybersecurity programs.

High-Risk Area: [Ensuring the Cybersecurity of the Nation](#)

Director: Jennifer R. Franks, Information Technology and Cybersecurity

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Cloud Security: Federal Authorization Program Usage Increasing, but Challenges Need to Be Fully Addressed. [GAO-24-106591](#). Washington, D.C.: January 18, 2024.

Year Recommendation Made: 2024

Recommendation: The Director of OMB, in collaboration with the Federal Risk and Authorization Management Program (FedRAMP) Program Management Office (PMO), should issue guidance to agencies to ensure that they consistently track and report the costs of sponsoring a FedRAMP authorization of cloud services.

Actions Needed: At the time of report issuance, OMB neither agreed nor disagreed with the recommendation. In March 2024, OMB stated that it will provide an update to its status in addressing this recommendation in summer 2024.

To fully implement this recommendation, OMB needs to issue guidance to agencies to ensure that they consistently track and report the costs of sponsoring a FedRAMP authorization of

cloud services. By issuing this guidance, OMB could help ensure that it has reliable and consistent cost data to determine whether it has achieved its goal of reducing FedRAMP costs.

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Establishing Controls for Disaster Relief

Hurricane Sandy Relief: Improved Guidance on Designing Internal Control Plans Could Enhance Oversight of Disaster Funding. [GAO-14-58](#). Washington, D.C.: November 26, 2013.

Year Recommendation Made: 2014

Recommendation: To prepare for oversight of future disaster relief funding, the Director of OMB should develop standard guidance for federal agencies to use in designing internal control plans for disaster relief funding. Such guidance could leverage existing internal control review processes and should include, at a minimum, the following elements: (1) robust criteria for identifying and documenting incremental risks and mitigating controls related to the funding, and (2) requirements for documenting the linkage between the incremental risks related to disaster funding and efforts to address known internal control risks.

Actions Needed: OMB agreed with this recommendation. OMB previously stated that it believes it addressed the intent of this recommendation through broader government-wide guidance for enterprise risk management.¹⁶ However, this guidance does not include specific guidance for identifying risks related to disaster funding. OMB provided a statement in December 2022 that OMB now disagrees with this recommendation because OMB believes it has already met the intent of the recommendation. As of March 2024, OMB did not indicate any change in its position.

To fully implement this recommendation, OMB should issue standard guidance for federal agencies to use in designing internal control plans for disaster relief funding, as required by the Bipartisan Budget Act of 2018.¹⁷ Without standard internal control guidance in place prior to future disasters, agencies may not be able to ensure that internal controls for disaster relief funding are effectively designed and implemented to reasonably assure that funds are used appropriately.

Director: M. Hannah Padilla, Financial Management and Assurance

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2017 Disaster Relief Oversight: Strategy Needed to Ensure Agencies' Internal Control Plans Provide Sufficient Information. [GAO-19-479](#). Washington, D.C.: June 28, 2019.

Year Recommendation Made: 2019

¹⁶OMB, *Management's Responsibility for Enterprise Risk Management and Internal Control*, Circular No. A-123 (July 15, 2016).

¹⁷Pub. L. No. 115-123, § 21208(c), 132 Stat. 64, 108 (2018).

Recommendation: The Director of OMB, after consulting with key stakeholders (e.g., the Chief Financial Officers Council), should develop a strategy for ensuring that agencies communicate sufficient and timely internal control plans for effective oversight of disaster relief funds.

Actions Needed: OMB disagreed with this recommendation. OMB staff previously stated that it believes that agency management, not OMB, has responsibility for ensuring compliance with applicable laws and regulations. Although agencies are responsible for submitting their internal control plans, federal law placed the responsibility for establishing the criteria for the internal control plans with OMB. In March 2024, OMB did not indicate any change in its position.

To fully implement this recommendation, OMB should develop a strategy for ensuring that agencies communicate sufficient and timely internal control plans for effective oversight of disaster relief funds. Without a clear OMB strategy for preparing for oversight of future disaster relief funding, there is an increased risk that agencies will not appropriately assess risks associated with disaster relief funding. As a result, Congress and others may not receive the necessary information about internal controls, which will affect Congress' and others' ability to provide effective oversight.

Director: M. Hannah Padilla, Financial Management and Assurance

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Improving Federal Real Property Management

Federal Real Property Asset Management: Agencies Could Benefit from Additional Information on Leading Practices. [GAO-19-57](#). Washington, D.C.: November 5, 2018.

Year Recommendation Made: 2019

Recommendation: The Director of OMB should take steps to improve existing information on federal asset management to reflect leading practices such as those described in International Organization for Standardization (ISO) 55000 and the key characteristics we identified and make it readily available to federal agencies. These steps could include updating asset management guidance and developing a clearinghouse of information on asset management practices and successful agency experiences.

Actions Needed: OMB neither agreed nor disagreed with this recommendation. In March 2024, OMB stated that it did not plan to take further action on our recommendation. OMB staff previously told us that their November 2019 and March 2020 memorandums—along with guidance on capital programming—provide federal agencies a framework for managing their portfolio of assets. For example, the November 2019 memorandum requires federal agencies to identify and prioritize real property gaps in meeting mission requirements—one of the key characteristics for effective asset management that we identified in our report. However, the 2019 memorandum does not fully address other characteristics, such as collecting, analyzing, and verifying the accuracy of data on assets to inform decision-making. Further, neither the 2019 nor the 2020 memorandums provide agencies with information on leading asset management practices.

We continue to believe that to fully implement our recommendation, OMB needs to develop more comprehensive asset management requirements—such as using quality data—as well as identify leading asset management practices and make them available to federal agencies. Identifying leading asset management practices will help federal agencies more strategically

manage their real property portfolios in line with their missions and avoid unnecessary expenditure of resources.

High-Risk Area: [Managing Federal Real Property](#)

Director: David Marroni, Physical Infrastructure

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Federal Real Property: Agencies Need New Benchmarks to Measure and Shed Underutilized Space. [GAO-24-107006](#). Washington, D.C.: October 26, 2023.

Year Recommendation Made: 2024

Recommendation: The Director of OMB should ensure that the Deputy Director of OMB, as Chair of the Federal Real Property Council, leads the development and use of benchmarks for measuring building utilization that account for greater levels of telework.

Actions Needed: OMB agreed with this recommendation. As of March 2024, OMB—as the Chair of the Federal Real Property Council—had responded to this recommendation by establishing a working group within the Council to develop benchmarks.

To fully implement this recommendation, OMB should finalize and implement benchmarks that account for greater levels of telework. Such benchmarks will help agencies more consistently identify and shed underutilized space and reduce related costs.

High-Risk Area: [Managing Federal Real Property](#)

Director: David Marroni, Physical Infrastructure

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Improving Information Management

Information Management: Selected Agencies Need to Fully Address Federal Electronic Recordkeeping Requirements. [GAO-20-59](#). Washington, D.C.: February 27, 2020.

Year Recommendation Made: 2020

Recommendation: The Director of OMB should establish a time frame to update its policies and procedures to include all of the required electronic information system functionalities for recordkeeping systems.

Actions Needed: OMB agreed with this recommendation. In March 2022, in response to our recommendation, OMB stated that the Executive Office of the President's Office of Administration is responsible for records management for all Executive Office components, which includes OMB, and now has procedures that incorporate electronic information system functionalities. However, OMB did not provide documentation or an established time frame demonstrating that its policies and procedures were updated to include all of the required electronic information system functionalities for recordkeeping systems.

As of March 2024, OMB considered the recommendation closed because it believes that it met the intent of the recommendation. However, to fully implement the recommendation, OMB will

need to provide a time frame and documentation that shows it updated its policies and procedures to include the required electronic information system functionalities for recordkeeping systems. Without using electronic recordkeeping systems with appropriate functionalities, we continue to believe that OMB will face increased risk of not being able to reliably access and retrieve records needed to conduct agency business.

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