

TACKLE FEDERAL IMPROPER PAYMENTS

As the national debt continues to rise, the amount of federal improper payments grows with it. The Government Accountability Office (GAO) estimates that improper payments government-wide have totaled over \$1 trillion since 2003. In Fiscal Year (FY) 2019, the Federal Government reported \$175 billion in improper payments.¹ These payments are a representation of systemic government waste and mismanagement.

BACKGROUND

According to GAO, “the federal government is unable to determine the full extent to which improper payments occur and reasonably ensure that actions are taken to reduce them.”² Improper payments are defined as “any payment that should not have been made or that was made in an incorrect amount.”³ Since 2002, a series of laws have established and expanded requirements for agencies to identify, measure, prevent, and report improper payments within their programs. Despite these requirements, GAO estimates that improper payments government-wide have totaled over \$1.5 trillion since 2003.^{4,5}

According to recently released figures from the Office of Management and Budget (OMB), federal improper payments rose to about \$175 billion in FY2019.^{6,7} In FY2018, the Federal Government reportedly sent out \$151 billion in improper payments,⁸ an increase of about \$10 billion from FY2017.⁹ Nearly all of the \$10 billion increase in FY2018 was attributed to the USDA Supplemental Nutrition Assistance Program (SNAP), which began reporting its improper payments for the first time in about four years.¹⁰

The five highest reported root causes for improper payments in FY2019 include (note: data may be incomplete due to failure to report):¹¹ Insufficient documentation (about \$73.7 billion); inability to verify eligibility (about \$39.7 billion); administrative or process errors made by other parties (about \$25 billion);¹² administrative or process errors made by state or local agencies (about \$11 billion); and program design or structural issues (about \$14 billion).¹³

Select GAO Transparency and Accountability Concerns:^{14,15}

- GAO has been unable to render an opinion on the Federal Government's consolidated financial statement since 1997, due in part to the government's inability to adequately account for and reconcile its financial activities.¹⁶
- OMB ceased publishing the total amount of federal improper payments on its website in 2017,¹⁷ focusing only on program-by-program amounts at individual agencies.¹⁸

Quick Take

GAO estimates that improper payments government-wide have totaled over \$1 trillion since 2003.

Congress must ensure the Federal Government takes appropriate measures to safeguard the integrity of taxpayer resources.

- Nine Chief Financial Officer (CFO) Act executive agencies¹⁹ were reported as noncompliant from FY2011 through FY2017 in one or more programs every year since the implementation of the Improper Payments Elimination and Recovery Act (IPERA) of 2010, totaling seven consecutive years of noncompliance.²⁰ See Appendix I for a breakdown of the seven-year agency noncompliance.
- Half, or 12 of 24 CFO Act agencies,²¹ reported as noncompliant with one or more criteria under IPERA in FY2018.^{22,23} IPERA compliance does not necessarily imply accurate reporting.²⁴
- Agencies with any program reported as noncompliant for three or more consecutive years are required to notify Congress of their program's consecutive noncompliance and submit a proposal for reauthorization or statutory change to bring that program into compliance.
- The number of federal programs reported as noncompliant for three or more consecutive years increased from 14 programs in FY2016 (\$109 billion),²⁵ to 18 programs in FY2017 (\$74 billion),²⁶ and to 21 programs in FY2018 (\$78 billion). As Table 1 shows below, FY2018 noncompliant programs across eight federal agencies represented nearly 52 percent, of the total \$151 billion in improper payments.

Table 1: Reported Improper Payment Estimates for Chief Financial Officers Act of 1990 Agency Programs That Their Inspectors General Reported as Noncompliant with IPERA for 3 or More Consecutive Years as of Fiscal Year 2018

Agency	Program	Estimated improper payments reported for fiscal year 2018 (millions of dollars)
Department of Agriculture	Food and Nutrition Services School Breakfast Program - Total Program	469.3
	Food and Nutrition Services Special Supplemental Nutrition Program for Women, Infants, and Children - Total Program	194.2
Department of Defense	Civilian Pay	85.0
	Defense Finance and Accounting Service Commercial Pay	15.0
	Department of Defense Travel Pay	365.3
	Military Health Benefits	91.2
	Military Pay	305.8
	Military Retirement	314.4
Department of Health and Human Services	Children's Health Insurance Program	1,389.6
	Foster Care	29.8
	Medicaid	36,249.7
	Temporary Assistance for Needy Families	Not reported
Department of Labor	Unemployment Insurance	3,743.5
Department of the Treasury	Earned Income Tax Credit	18,443.5
Department of Veterans Affairs	Beneficiary Travel	216.0
	Civilian Health and Medical Program of Veterans' Affairs	85.3
	Purchased Long Term Services and Support	2,059.1
	Supplies and Materials	829.2
	Community Care	7,998.1
General Services Administration	Rental of Space	16.7
Social Security Administration	Supplemental Security Income	4,757.4
Total		77,658.2

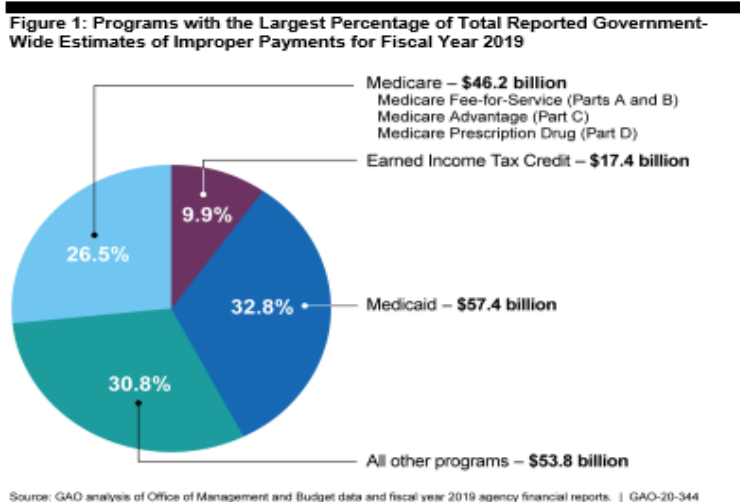
Legend: IPERA = Improper Payments Elimination and Recovery Act of 2010.
Source: GAO analysis of Chief Financial Officers Act of 1990 agencies' IPERA compliance reports for fiscal years 2016 through 2018, Office of Management and Budget data, and agencies' data. | GAO-20-344

Note: Total does not agree because of rounding.

From FY2015 to FY2018, improper payments government-wide increased from \$137 billion to over \$151 billion.²⁷ The Department of Health and Human Services (HHS) accounted for two-thirds of all federal improper payments²⁸ with over \$90 billion in FY2017. Medicaid reported over \$36 billion, or 40 percent, of the HHS improper payments, with a recent increase of over \$57 billion in FY2019.²⁹ According to GAO's

High-Risk List report, Medicare reached an estimated \$48 billion in improper payments in FY2018.³⁰

Recent data released by OMB provides more context, although lack of sufficient reporting prevents a full account of government-wide improper payments.³¹ In FY2019, the Federal Government reported a total of about \$175 billion in improper payments. HHS alone reported over \$106 billion of that amount.³²



²⁰The Department of Health and Human Services (HHS) estimates improper payments for the Medicaid program across three components: (1) fee-for-service, (2) managed care, and (3) eligibility. In fiscal year 2019, HHS reported improper payment rates for each of these components but did not report separate improper payment amounts.

Source: GAO-20-344,³³

Medicare (Fee-for-Service, Part C, and Part D) declined slightly to about \$46 billion in FY2019, but Medicaid improper payments rose to \$57 billion, representing about one-third of government-wide improper payments.³⁴ Medicaid’s improper payments increase can primarily be attributed to the Centers for Medicare and Medicaid (CMS) conducting Payment Error Rate Management (PERM) eligibility reviews on states for the first time since FY2015, which it had ceased to perform following rule changes through the Affordable Care Act’s Medicaid expansion.³⁵ Although the Treasury Department reported an improper payment estimate for the EITC program, GAO reports that “Treasury and OMB developed a series...of supplemental measures in lieu of reduction targets. As such, the Treasury IG determined that the requirement” to meet and publish “reduction targets was not applicable.”³⁶

CONSTITUTIONAL AUTHORITY AND REPUBLICAN PRINCIPLES

The Constitution grants Congress the power to tax and spend.³⁷ Congress must utilize its legislative and oversight authorities to safeguard the integrity of taxpayer resources.

POLICY SOLUTIONS

GAO has over 30 open priority recommendations on improper payments.³⁸ At a minimum, Congress must review root causes to determine appropriate actions to reduce improper payments. Actions Congress may consider include, but are not limited to:

- Reduce payments to ineligible deceased recipients. Amending the Social Security Act would enable the Social Security Administration to share relevant death data to appropriate federal agencies and other administering entities;
- Facilitate government-wide data standardization by establishing a common taxonomy and information sharing by reforming the Computer Matching Act, the Do Not Pay System, and the National Directory of New Hires; and
- Review statutory limitations to data sharing between federal, state, and local agencies.

On March 2, 2020, President Trump signed S.375, the Payment Integrity Information Act of 2019, into law. The new law consolidates the various existing improper payment laws within the U.S. Code. It also creates a working group consisting of federal agencies and non-federal partners, such as state governments, to develop strategies for addressing root causes of improper payments.

Promoting accountability and program integrity also requires transparency across the Federal Government. GAO has estimated that the Federal Government could save billions of dollars by reconciling duplicative and overlapping missions across agencies.³⁹ The GPRA Modernization Act (GPRAMA) of 2010 required the development of a federal program inventory and quarterly reporting on performance management.⁴⁰ However, nearly a decade later after the law was passed, no such inventory list exists. According to GAO Comptroller General Dodaro hearing testimony, such a list would help agencies identify significant savings.⁴¹ In 2015, the Competitive Enterprise Institute (CEI) found inconsistent accounts of the number of agencies and departments reported across the federal bureaucracy, due to the lack of an authoritative list.⁴²

The Senate should pass H.R. 3830, the Taxpayers Right-to-Know Act, which passed the House on February 10, 2020. The Taxpayers Right-to-Know Act would build on efforts to promote transparent accounting of federal program administration⁴³ by requiring public agency disclosure of performance metrics and financial data across certain federal programs.⁴⁴ Additionally, it would require the disclosure of essential budgetary information and links to relevant assessments and reviews conducted by GAO and the Inspectors General.

Appendix I

Figure 4: CFO Act Agencies' Overall IPERA Compliance for Fiscal Years 2011 through 2017, as Reported or Acknowledged by Their IGs

Agency	Fiscal year							Number of years reported as noncompliant
	2011	2012	2013	2014	2015	2016	2017	
Department of Agriculture	X	X	X	X	X	X	X	7
Department of Commerce	✓	✓	✓	✓	✓	✓	X	1
Department of Defense	✓	X	X	X	X	X	X	6
Department of Education	✓	✓	✓	X	X	X	X	4
Department of Energy	X	✓	✓	✓	✓	✓	✓	1
Department of Health and Human Services	X	X	X	X	X	X	X	7
Department of Homeland Security	X	X	X	X	X	X	X	7
Department of Housing and Urban Development	✓	✓	X	X	X	X	X	5
Department of the Interior	X	✓	✓	X	X	✓	✓	3
Department of Justice	✓	✓	✓	✓	✓	✓	✓	0
Department of Labor	X	X	X	X	X	X	X	7
Department of State	X	✓	✓	✓	✓	✓	✓	1
Department of Transportation	X	X	X	X	X	X	X	7
Department of the Treasury	X	X	X	X	X	X	X	7
Department of Veterans Affairs	X	X	X	X	X	X	X	7
Environmental Protection Agency	✓	X	✓	✓	✓	✓	✓	1
General Services Administration	✓	✓	✓	X	X	X	X	4
National Aeronautics and Space Administration	X	✓	✓	✓	✓	✓	✓	1
National Science Foundation	✓	X	NR	X	✓	✓	✓	2
Nuclear Regulatory Commission	✓	✓	✓	✓	✓	✓	✓	0
Office of Personnel Management	X	✓	✓	✓	X	✓	✓	2
Small Business Administration	X	X	X	X	X	X	X	7
Social Security Administration	X	X	X	X	X	X	X	7
U.S. Agency for International Development	✓	✓	✓	✓	✓	✓	✓	0
Total not reported	0	0	1	0	0	0	0	
Total compliant agencies	10	12	12	9	9	11	10	
Total noncompliant agencies	14	12	11	15	15	13	14	

✓ Compliant: IG reported compliance

X Noncompliant: IG reported noncompliance or acknowledged noncompliance after report was issued

NR Not reported: IG did not issue compliance report because agency did not publish improper payment information

CFO Act - Chief Financial Officers Act of 1990

IG - inspector general

IPERA - Improper Payments Elimination and Recovery Act of 2010

Source: GAO analysis of CFO Act agencies' IG IPERA reports for fiscal years 2011 through 2017. | GAO-19-14

Source: GAO-19-14⁴⁵

Please contact Cameron Smith or Kelsey Wall with the Republican Policy Committee at (202) 225-4921 with any questions.

¹U.S. Off. of Mgm't and Budget, Payment Accuracy, *Payment Accuracy 2019 Data Set*, <https://paymentaccuracy.gov/the-numbers/>

² U.S. Gov't Accountability Office, GAO-18-377, *Improper Payments: Actions and Guidance Could Help Address Issues and Inconsistencies in Estimation Processes* (May 2018), <https://www.gao.gov/assets/700/692207.pdf>.

³ *Id.*

⁴ U.S. Gov't Accountability Office, GAO-16-554, *Improper Payments: CFO Act Agencies Need to Improve Efforts to Address Compliance Issues* (2016), <https://www.gao.gov/assets/680/678154.pdf>.

⁵ While federal data on improper payments is generally unreliable, not all improper payments represent a loss to the government: roughly 10 percent of improper payments are considered underpayments, while about 90 percent of improper payments are

overpayments. These figures are based off of FY2015 data from OMB's *paymentaccuracy.gov* website, which is no longer available.

⁶ *Supra*, at 1

⁷ GAO found that about \$74.6 billion, or 42.7 percent, of the government-wide improper payments estimate was reported as a monetary loss. According to OMB Circular No. A-136, "monetary loss" represents an amount that should not have been paid and in theory should or could be recovered. OMB acknowledges on its website that "the American citizens deserve to know that their hard-earned tax dollars are being spent as efficiently and effectively as possible by the Federal government. Although not all improper payments are fraud, and not all improper payments represent a loss to the government, all improper payments degrade the integrity of government programs and compromise citizens' trust in government." U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf> and Off. of Mgm't and Budget, PaymentAccuracy, *FAQ: What is an Improper Payment?* (2020) <https://paymentaccuracy.gov/faq/>

⁸ U.S. Gov't Accountability Office, GAO-19-314, *The Nation's Fiscal Health Action Is Needed to Address the Federal Government's Fiscal Future* (2019), <https://www.gao.gov/assets/700/698368.pdf>.

⁹ *Id.*

¹⁰ Briefing by the Gov't Accountability Office to Republican Policy Committee staff, Feb. 27, 2019.

¹¹ U.S. Off. of Mgm't and Budget, PaymentAccuracy, *Payment Accuracy 2019 Data Set*, <https://paymentaccuracy.gov/the-numbers/>

¹² For example, health care provider, lender, or any organization administering federal dollars.

¹³ To compare FY19 data to the previous year, FY18 root causes were reported thusly: The five highest reported root causes for improper payments in FY18 include (note: data may be incomplete due to failure to report): Inability to verify eligibility (about \$40.8 billion); insufficient documentation (\$40 billion); administrative or process errors made by state or local agencies (\$21.5 billion); administrative or process errors made by other parties (\$19 billion); and administrative or process errors made by federal programs (over \$12.77 billion). Off. of Management and Budget, PaymentAccuracy, *Payment Accuracy 2018 Data Set*, <http://paymentaccuracy.gov/wp-content/uploads/2019/07/2018-Dataset-7-18-2019.xlsx>.

¹⁴ Other concerns include, but are not limited to, unreliable or underreported estimates, inaccurate risk assessments, thresholds for improper payments in high-priority programs, noncompliance with federal law, and other considerations.

¹⁵ U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

¹⁶ Press Release, U.S. Gov't Accountability Office, *U.S. Government's Annual Financial Report Unable to Pass GAO Audit* (Feb. 25, 2016), https://www.gao.gov/about/press-center/press-releases/read/usgov_financial_report_unable_pass_gao_audit.htm.

¹⁷ OMB's improper payment website can be found at *paymentaccuracy.gov*.

¹⁸ U.S. Gov't Accountability Office, *Financial Audit: Fiscal Years 2017 and 2016 Consolidated Financial Statements of the U.S. Government* 29 (Feb. 15, 2018), <https://www.gao.gov/assets/700/690123.pdf>.

¹⁹ U.S. Gov't Accountability Office, GAO-19-14, *Improper Payments: Additional Guidance Needed to Improve Oversight of Agencies with Noncompliant Programs* (Dec. 2018), <https://www.gao.gov/products/GAO-19-14> and Chief Financial Officers Act of 1990, H.R. 5687, 101st Cong. (1990).

²⁰ *Id.*

²¹ Chief Financial Officers Act of 1990, H.R. 5687, 101st Cong. (1990).

²² The IPERA compliance improvement is attributable to the Departments of Commerce and Education. In FY18, the noncompliant agencies were the Departments of Agriculture, Defense, HHS, Homeland Security, HUD, Labor, Transportation, Treasury, Veterans Affairs, General Services Administration, Small Business Administration, and USAID. U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

²³ As a comparison, 14 of 24 Chief Financial Officer (CFO) Act executive agencies were reported as noncompliant with one or more criteria under the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for FY2016 and FY2017. U.S. Gov't Accountability Office, GAO-19-14, *Improper Payments: Additional Guidance Needed to Improve Oversight of Agencies with Noncompliant Programs* (Dec. 2018), <https://www.gao.gov/products/GAO-19-14>.

²⁴ For example, at least one agency Inspector General "reported inaccurate amounts for identified and recaptured improper payments in its" annual financial report (AFR). However, "the IG reported that the agency was compliant with the IPERA criterion for publishing financial information in a [performance and accountability report (PAR)] or AFR." U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

²⁵ Agencies with any program reported as noncompliant with the Improper Payments Elimination and Recovery Act (IPERA) of 2010 for three or more consecutive years are required to notify Congress of their program's consecutive noncompliance and submit a proposal for reauthorization or statutory change to bring that program into compliance. As of FY16, three agencies – the Departments of Labor, Agriculture, and Treasury – with one or more programs reported as noncompliant for three or more consecutive years, did not notify Congress or submit the required proposals. The Departments of Labor and the Treasury submitted

proposed legislative changes in response to their programs being previously reported as noncompliant but did not notify Congress of the programs' continued noncompliance as of FY16. USDA has not notified Congress despite prior GAO and USDA OIG recommendations. U.S. Gov't Accountability Office, GAO-19-14, *Improper Payments: Additional Guidance Needed to Improve Oversight of Agencies with Noncompliant Programs* (Dec. 2018), <https://www.gao.gov/products/GAO-19-14>

²⁶ GAO states that the total improper payment estimates in this category decreased for FY17 primarily because the Medicare FFS program (estimated \$41 billion in improper payment estimates) was reported as compliant in FY17. U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

²⁷ U.S. Gov't Accountability Office, GAO-19-314, *The Nation's Fiscal Health Action Is Needed to Address the Federal Government's Fiscal Future* (2019), <https://www.gao.gov/assets/700/698368.pdf>. See also Angie Petty, *Federal Improper Payments Show Slight Decline in FY 2017*, Deltek (Feb. 6, 2018), <https://www.deltek.com/en/learn/blogs/b2g-essentials/2018/02/federal-improper-payments-show-slight-decline-in-fy-2017>.

²⁸ U.S. Dep't of Health and Human Services, Office of the Inspector General, *U.S. Dep't of Health and Human Services Met Many Requirements of the Improper Payments Information Act of 2002 but Did Not Fully Comply for Fiscal Year 2016* (2017), <https://oig.hhs.gov/oas/reports/region17/171752000.pdf>.

²⁹ U.S. Centers for Medicare & Medicaid Services, *Fact Sheet: 2019 Estimated Improper Payment Rates for Centers for Medicare & Medicaid Services (CMS) Programs*, Nov. 18, 2019, <https://www.cms.gov/newsroom/fact-sheets/2019-estimated-improper-payment-rates-centers-medicare-medicaid-services-cms-programs>.

³⁰ U.S. Gov't Accountability Office, GAO-19-157SP, *HIGH-RISK SERIES: Substantial Efforts Needed to Achieve Greater Progress on High-Risk Areas* (Mar. 2019), <https://www.gao.gov/assets/700/697245.pdf>.

³¹ GAO notes that "the federal government's ability to understand the full scope of its improper payments is hindered by incomplete, unreliable, or understated agency estimates; risk assessments that may not accurately assess the risk of improper payment; and agencies not complying with reporting and other requirements" in IPERA. IPERA compliance also does not necessarily imply accurate reporting: According to GAO, for example, at least one agency IG "reported inaccurate amounts for identified and recaptured improper payments in its AFR. However, the IG reported that the agency was compliant with the IPERA criterion for publishing financial information in a PAR or AFR." U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

³² U.S. Off. of Mgm't and Budget, PaymentAccuracy, *Payment Accuracy 2019 Data Set*, <https://paymentaccuracy.gov/the-numbers/>

³³ U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

³⁴ U.S. Off. of Mgm't and Budget, PaymentAccuracy, *Payment Accuracy 2019 Data Set*, <https://paymentaccuracy.gov/the-numbers/>.

³⁵ U.S. Centers for Medicare & Medicaid Services (CMS), Off. of Financial Mgm't, The PERM Eligibility Team, *The New PERM Eligibility Review and Other Final PERM & MEQC Changes*, July 6, 2017, <https://www.cms.gov/Research-Statistics-Data-and-Systems/Monitoring-Programs/Medicaid-and-CHIP-Compliance/PERM/Downloads/TheNewPERMEligibilityReviewandOtherFinalPERMandMEQCChanges.pdf> and U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

³⁶ U.S. Gov't Accountability Office, GAO-20-344, *Payment Integrity: Federal Agencies' Estimates of FY 2019 Improper Payments* (March 2020), <https://www.gao.gov/assets/710/705016.pdf>

³⁷ U.S. Const. art. I, § 8, cl. 1.

³⁸ U.S. Gov't Accountability Office, *Recommendations Database*, https://www.gao.gov/reports-testimonies/recommendations-database/?q=%22Improper+payments%22&field=thesaurus_ss&list=1&rec_type=priority#results (last accessed August 28, 2019). DOD accounts for over 20 percent of GAO's open priority recommendations.

³⁹ U.S. Gov't Accountability Off., GAO-19-285SP, *Report on Opportunities to Reduce Duplication, Fragmentation, and Overlap* (2019), <https://www.gao.gov/products/gao-19-285sp>.

⁴⁰ Pub. L. No. 111-352. The law also required OMB to create a single, comprehensive website to house this information, which was published in limited capacity in 2013 and is now largely defunct. https://obamaadministration.archives.performance.gov/s3fs-public/files/Federal_Program_Inventory_Fact_Sheet_.pdf.

⁴¹ U.S. Senate Comm. On Homeland Security & Governmental Aff., Subc. On Federal Spending Oversight and Emergency Management, Hearing on Review of GAO's Annual Duplication Report, May 21, 2019, <https://www.hsgac.senate.gov/subcommittees/fso/hearings/review-of-gaos-annual-duplication-report> and *Id.*, Press Release, *Senators Lankford Hassan, Johnson, Sinema, Ernst Introduce Taxpayers Right-to-Know Act*, July 18, 2019, <https://www.hsgac.senate.gov/subcommittees/fso/media/senators-lankford-hassan-johnson-sinema-ernst-introduce-taxpayers-right-to-know-act>.

⁴² Clyde Wayne Crews, Competitive Enterprise Institute, *Nobody Knows How Many Federal Agencies Exist*, (2015), <https://cei.org/blog/nobody-knows-how-many-federal-agencies-exist>.

⁴³ The DATA Act (Pub. L. No. 113-101) and the Foundations for Evidence-Based Policymaking Act (Pub. L. No. 115-435) represent such examples of recently enacted law that need to be fully implemented.

⁴⁴ Demian Brady, Nat'l Taxpayers Union Foundation, *Issue Brief: Taxpayers Right-to-Know Act Would Ease Completion of an Inventory of Federal Programs*, Jan. 24, 2020, <https://www.ntu.org/foundation/detail/taxpayers-right-to-know-act-would-ease-completion-of-an-inventory-of-federal-programs>.

⁴⁵ U.S. Gov't Accountability Office, GAO-19-14, *Improper Payments: Additional Guidance Needed to Improve Oversight of Agencies with Noncompliant Programs* (Dec. 2018), <https://www.gao.gov/products/GAO-19-14>.