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United States Senate

COMMITTEE ON THE BUDGET

WASHINGTON, DC 20510-6100

TELEPHONE: (202) 224-0642 FAX: (202) 224-4835

June 7, 2018

The Honorable James Lankford
Chairman
Subcommittee on Financial Services and General Government
Committee on Appropriations
United States Senate
Washington, DC 20510

The Honorable Christopher A. Coons
Ranking Member
Subcommittee on Financial Services and General Government
Committee on Appropriations
United States Senate
Washington, DC 20510

Dear Chairman Lankford and Ranking Member Coons:

As Congress continues its work on the fiscal year 2019 appropriations bills, I invite your attention to an important tool for identifying and eliminating waste and duplication across the government: the Government Accountability Office (GAO) report, *Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, GAO-18-371SP, issued in April 2018.

Since 2011, this annual report has introduced more than 700 action items across 275 issue areas for Congress and executive branch agencies to reduce, eliminate, or better manage fragmentation, overlap, or duplication; achieve cost savings; and enhance revenue. Agencies and Congress have completely or partially addressed approximately 76 percent of these actions, which GAO estimates has produced approximately \$178 billion in savings and other financial benefits.

But more work remains. This year's report, which was the subject of a recent hearing of the Senate Committee on the Budget, identifies actions that have yet to be addressed – including new actions identified for the first time and those that are only partially addressed. GAO estimates that by fully implementing these open actions, tens of billions of dollars could be saved without adversely affecting services on which many Americans rely. There are a number of actions relevant to your subcommittee, which I have provided in the enclosure attached along with a copy of the full report.

By implementing the actions in GAO's report, Congress can improve government performance and stewardship of taxpayer dollars. This is a goal that I believe both parties share, and I ask for your careful consideration of these items as the fiscal year 2019 appropriations process moves forward.

Thank you in advance for your attention to this matter. If you have any questions, please contact me, or have your staff contact Alison McGuire on my Budget Committee staff at (202) 224-2887.

Sincerely,

A handwritten signature in black ink that reads "Michael B. Enzi". The signature is written in a cursive, slightly slanted style.

Michael B. Enzi
Chairman

Enclosure

Recommendations of the Government Accountability Office on “Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits”
GAO Report Number: GAO-18-371SP

Senate Committee on Appropriations
Financial Services and General Government Subcommittee

Open GAO Recommendations to Congress:

- 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 the Internal Revenue Service (IRS). (2011-63-01-C)
- 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 (ASC). (2011-65-01-C)
- Congress should consider offering grants in lieu of credits to Community Development Entities (CDE) if it extends the New Markets Tax Credit again. (2011-66-01-C)
- To help improve taxpayer compliance, Congress may wish to make owners of rental real estate subject to the same payment reporting requirements regardless of whether they engaged in a trade or business under current law. (2012-44-01-C)
- 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. (2012-44-02-C)
- 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. Such a change could potentially result in significant savings across federal, state, and local governments. (2013-11-14-C)
- 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 (NIST) to the Consumer Product Safety Commission (CPSC). (2015-04-01-C)
- 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. (2015-04-02-C)
- 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. (2015-17-01-C)

- 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. (2015-17-02-C)
- 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. (2016-22-01-C)
- To help preserve a proven resource supporting the oversight community's analytic capabilities, Congress may wish to consider directing Council of the Inspectors General on Integrity and Efficiency (CIGIE) to develop a legislative proposal to reconstitute the essential capabilities of the Recovery Operations Center (ROC) to help ensure federal spending accountability. (2017-10-01-C)
- 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. (2011-56-01-C)
- Congress should consider examining the appropriateness and viability of the fee-based model under which the National Technical Information Service (NTIS) currently operates for disseminating technical information to determine whether the use of this model should be continued. (2013-10-01-C)
- Congress should consider requiring the Department of Homeland Security (DHS), the Department of Justice (DOJ), and the Department of the Treasury (Treasury) to collaborate on the development and implementation of a joint radio communications solution. (2014-10-01-C)

Open GAO Recommendations to Executive Agencies:

- The Acting Commissioner of Internal Revenue should continue developing and follow through with a comprehensive refundable tax credit compliance strategy, including designing new compliance campaigns and developing evaluation tools. (2017-24-01-E)
- The Acting Commissioner of Internal Revenue should use the results of its research on reducing erroneous refundable tax credit claims to identify common errors made by taxpayers claiming these credits and develop new strategies to educate taxpayers. (2017-24-02-E)
- The Acting Commissioner of Internal Revenue should take necessary steps to ensure the reliability of collections data and periodically review that data to (a) compute a collections rate for post-refund enforcement activities and (b) determine what additional analyses would provide useful information about compliance results and costs of post-refund audits and document-matching reviews. (2017-24-04-E)
- The Acting Commissioner of Internal Revenue should develop an evaluation plan to fully assess the benefits and costs, including taxpayer burden, of modifying the February 15

refund hold, and determine how this effort informs IRS's overall compliance strategy for refundable tax credits and fraud risk management. (2018-19-01-E)

- To maximize resources for the Inland Waterways Trust Fund, the Commissioner of Internal Revenue should consult with the U.S. Army Corps of Engineers (Corps) to explore options to obtain proprietary data to enhance IRS's efforts to ensure taxpayer compliance with the inland waterways fuel tax. (2017-22-01-E)
- Congress could require the military departments to further refine their processes for analyzing its information technology services spending and using strategic sourcing to achieve greater savings. (2013-23-04-E, 2013-23-05-E, 2013-23-06-E)
- The Department of Homeland Security's (DHS) Customs and Border Protection (CBP) should develop a written plan for how CBP will use newly available usage data to improve its utilization assessment processes. (2016-20-04-E)
- The General Services Administration, along with thirteen other federal agencies, should ensure that procedures to monitor and control spending on mobile devices and services are established agency-wide. Specifically, they should ensure that procedures include assessing devices for zero, under, and over usage; personnel with authority and responsibility for performing the procedures are identified; and the specific steps to be taken to perform the process are documented. (2016-35-03-E)
- The Office of Management and Budget (OMB) should measure and report progress in achieving its goal of mobile device and service cost savings through consolidation. (2016-35-04-E)
- Based on the benefits and costs of holding refunds until the IRS can verify wage information, the Acting Commissioner of Internal Revenue should use IRS's existing authority to modify the refund hold such that it minimizes the risk of releasing fraudulent or noncompliant refunds. (2018-19-02-E)
- To comply with improper payments reporting requirements and improve procedures related to processing Premium Tax Credit (PTC) information on tax returns, the Acting Commissioner of Internal Revenue should direct the appropriate officials to assess and document the feasibility of approaches for incorporating information from the marketplaces on individuals who did not demonstrate that they met the eligibility requirements for citizenship or lawful presence in the tax compliance process. (2018-20-09-E)
- To comply with improper payments reporting requirements and improve procedures related to processing Premium Tax Credit (PTC) information on tax returns, the Acting Commissioner of Internal Revenue should direct the appropriate officials to assess whether the Internal Revenue Service (IRS) should require its examiners to verify health care coverage of individuals to determine eligibility for PTC. (2018-20-10-E)

- To comply with improper payments reporting requirements and improve procedures related to processing Premium Tax Credit (PTC) information on tax returns, the Acting Commissioner of Internal Revenue should direct the appropriate officials to design and implement procedures in the Internal Revenue Manual to regularly notify nonfilers of the requirement to file tax returns in order to continue to receive advance PTC in the future. (2018-20-11-E)
- The Director of the Office of Management and Budget (OMB) should explore options to address the risk of duplication in federal agencies' provision of identity theft services in response to data breaches, and take action if viable options are identified. (2018-04-01-E)
- The Acting Commissioner of Internal Revenue should develop and document plans to analyze the results in 2017 of the National Research Program employment tax study to identify the major issues of noncompliance. (2018-18-01-E)
- The Acting Commissioner of Internal Revenue should develop and document plans for addressing the noncompliance identified in the Internal Revenue Service's (IRS) analysis of the National Research Program employment tax results. (2018-18-02-E)
- The Acting Commissioner of the IRS should develop and document plans for assessing the results of the National Research Program employment tax study to estimate the current state of the employment tax gap. (2018-18-03-E)
- The Director of the Office of Management and Budget (OMB) in consultation with the Secretary of the Treasury should present tax expenditures in the budget together with related outlay programs. (2011-17-01-E)
- The Director of the Office of Management and Budget (OMB) in consultation with the Secretary of the Treasury should develop and implement a framework for conducting performance reviews of tax expenditures. (2011-17-02-E)
- The Director of the Office of Management and Budget (OMB) in consultation with the Secretary of the Treasury should require that tax expenditures be included in executive branch budget and performance review processes. (2011-17-04-E)
- The Director of the Office of Management and Budget (OMB) should include tax expenditures in the federal program inventory effort by designating tax expenditure as a program type in relevant guidance. (2011-17-08-E)
- The Director of the Office of Management and Budget (OMB) should develop, in coordination with the Secretary of the Treasury, a tax expenditure inventory that identifies each tax expenditure and describes its definition, its purpose, and its related performance and budget information. (2011-17-09-E)

- The Director of the Office of Management and Budget (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. (2011-17-10-E)
- To improve the Internal Revenue Service (IRS) examinations of the real estate tax deduction, examination guidance needs to clarify the type of evidence for verifying deductibility and to require examiners to ask taxpayers to substantiate deductions that appear to include nondeductible charges that are large, unusual, or questionable. (2011-59-01-E)
- The Department of the Treasury's (Treasury) tax gap strategy should cover sole proprietor compliance in detail while coordinating it with broader tax gap reduction efforts. Such a strategy could include a mix of numerous options. (2011-61-01-E)
- The Director of the Office of Management and Budget (OMB) should use its budget reviews to ensure that agencies review their fee-funded programs biennially to help identify opportunities to improve the (1) efficiency, equity, revenue adequacy, and administrative burden of the fee design and (2) alignment of fee collections with program costs over time. (2012-43-01-E)
- The Director of the Office of Management and Budget (OMB) should use its budget reviews to ensure that agencies review their non-fee-funded programs on a regular basis, in accordance with OMB Circular No. A-25 guidance. (2012-43-02-E)
- The Administrator of the General Services Administration (GSA) should include descriptions for several significant factors in the lease. (2014-16-01-E)
- The Commissioner of the Internal Revenue Service (IRS) should establish formal objectives for the correspondence audit program. (2015-17-06-E)
- The Commissioner of the Internal Revenue Service (IRS) should ensure that measures for the correspondence audit program reflect those objectives. (2015-17-07-E)
- The Commissioner of the Internal Revenue Service (IRS) should clearly link those measures for the correspondence audit program with strategic IRS-wide goals for ensuring compliance in a cost-effective way while minimizing taxpayer burden. (2015-17-08-E)
- The Commissioner of the Internal Revenue Service (IRS) should document how decisions about the correspondence audit program are to be made using performance information. (2015-17-09-E)

- The Commissioner of the Internal Revenue Service (IRS) should work in consultation with the Department of the Treasury (Treasury) on a legislative proposal to expand the statute of limitations on individual retirement account (IRA) noncompliance to help IRS pursue valuation-related misreporting and prohibited transactions that may have originated outside the current statute's 3-year window. (2015-17-16-E)
- The Commissioner of the Internal Revenue Service (IRS) should calculate actual return on investment (ROI) for implemented initiatives, compare the actual ROI to projected ROI, and provide the comparison to budget decision makers for initiatives where IRS allocated resources. (2015-17-20-E)
- The Administrator of the Office of Federal Procurement Policy should take appropriate steps to develop a standard definition for bridge contracts and incorporate it as appropriate into relevant Federal Acquisition Regulation (FAR) sections. (2016-18-01-E)
- The Director of the Office of Personnel Management (OPM) should determine whether opportunities exist to refine, consolidate, eliminate, or expand agency-specific authorities to other agencies. (2017-08-02-E)
- The Director of the Office of Management and Budget should develop a strategy for how agencies should use the Do Not Pay (DNP) working system to complement existing data matching processes and whether and how agencies should consider using the system to streamline existing data matching. (2017-11-01-E)
- The Director of the Office of Management and Budget should develop guidance that clarifies whether the use of the Do Not Pay working system's payment integration functionality is required and the circumstances and process in which agencies may obtain an exemption from this requirement. (2017-11-02-E)
- Agencies should measure and report enterprise architecture results and outcomes. (2011-14-01-E)
- Individual agencies should move quickly to correct any missing items in their federal data center plans, establish sound baselines so that progress and efficiencies can be measured, begin their consolidation efforts, track their progress, and report to the Office of Management and Budget (OMB) on their progress over time. (2011-15-01-E)
- The Office of Management and Budget (OMB) should work with agencies to establish goals and targets for consolidation (both in terms of cost savings and reduced data centers), maintain strong oversight of the agencies' efforts, and look for consolidation opportunities across agencies. (2011-15-02-E)
- The federal government should implement effective processes to determine the full extent to which improper payments occur. (2011-46-01-E)

- The Internal Revenue Service (IRS) needs to better document the business rules and their rationales, and periodically evaluate how well they are working. (2011-55-02-E)
- The Internal Revenue Service (IRS) should determine how refocusing mortgage debt enforcement efforts could gain additional revenue. (2011-58-01-E)
- The Internal Revenue Service (IRS) should develop a better understanding of the nature of sole proprietor noncompliance. (2011-61-02-E)
- The Internal Revenue Service (IRS) should create an agency-wide strategy with goals to coordinate and plan its enforcement efforts on network tax evasion. (2011-64-01-E)
- The Secretary of the Treasury should issue guidance on how funding or assistance from other government programs can be combined with the New Markets Tax Credit (NMTC). (2011-66-02-E)
- Chair of the Performance Accountability Council should develop additional guidance to help ensure that reform stakeholders identify opportunities for preventing duplication in the development of electronic case management. (2012-11-01-E)
- The Internal Revenue Service (IRS) should track the examination results for abusive tax avoidance transactions (ATAT) versus non-ATAT issues separately. (2012-44-03-E)
- The Internal Revenue Service (IRS) should finalize a more comprehensive plan for online services, including an assessment of granting taxpayers the ability to update their account information online. (2012-44-06-E)
- The Commissioner of the Internal Revenue Service (IRS) should determine whether IRS has a basis for adjusting its allocation of enforcement resources each year. (2013-22-01-E)
- The Commissioner of the Internal Revenue Service (IRS) should develop a strategy that defines appropriate levels of telephone and correspondence service and wait time and lists specific steps to manage service based on an assessment of time frames, demand, capabilities, and resources. (2013-22-07-E)
- To better promote federal agency accountability for implementing the federal strategic sourcing and category management initiatives, the Administrator of Federal Procurement Policy should report on agency specific targets and metrics as part of the category management Cross-Agency Priority goal. (2013-23-12-E)
- The Commissioner of the Internal Revenue Service (IRS) should direct appropriate officials to develop a long-term strategy to improve web services provided to taxpayers, in accordance with Howto.gov and other federal guidance outlined in GAO's April 2013 report. (2014-17-01-E)

- The Director of the Office of Management and Budget (OMB) should take steps to amend the Federal Acquisition Regulation (FAR) to address agencies' use of reverse auctions. (2014-19-01-E)
- The Commissioner of the Internal Revenue Service (IRS) should track savings from the Compliance Assurance Process (CAP) overall and develop a plan for reinvesting any savings. (2014-20-06-E)
- The Commissioner of the Internal Revenue Service (IRS) should find ways to transcribe and use additional data from paper-filed tax forms that are not currently transcribed and make the data available to examiners and clarify examiner guidance on saving case files. (2014-20-07-E)
- The Commissioner of the Internal Revenue Service (IRS) should conduct research using the new Form 5498 data to identify individual retirement accounts (IRA) holding nonpublic asset types. (2015-17-13-E)
- The Commissioner of the Internal Revenue Service (IRS) should build on research data regarding individual retirement accounts (IRA) holding nonpublic assets. (2015-17-14-E)
- The Commissioner of the Internal Revenue Service (IRS) should track the results of large partnership audits by (1) defining a large partnership based on asset size and number of partners; (2) revising the activity codes to align with the large partnership definition; and (3) accounting separately for field audits and campus audits. (2015-17-19-E)
- The Commissioner of the Internal Revenue Service (IRS) should use actual return on investment (ROI) calculations as part of resource allocation decisions. (2015-17-21-E)
- The Office of Financial Research and the Board of Governors of the Federal Reserve System (Federal Reserve) should jointly articulate individual and common goals for their systemic risk monitoring activities. (2016-05-03-E)
- The Commissioner of Internal Revenue should establish a coordination mechanism to facilitate communication and information sharing across Internal Revenue Service (IRS) referral programs on crosscutting tax issues. (2016-06-01-E)
- The Commissioner of Internal Revenue should direct the referral programs to establish a mechanism to coordinate on a plan and timeline for developing a consolidated, online referral submission. (2016-06-02-E)
- The Administrator of the Office of Federal Procurement Policy should provide guidance to agencies on (1) a definition of bridge contracts, with consideration of contract extensions and stand-alone bridge contracts, and (2) suggestions for agencies to track and manage their use of these contracts. (2016-18-02-E)

- The Administrator of the General Services Administration (GSA) should examine the Federal Property Management Regulations (FPMR) to determine if these regulations should be amended to require that vehicle justifications are clearly documented and readily available. (2016-20-03-E)
- The Administrator of the General Services Administration (GSA) should explore the possibility of loaning unobligated Federal Buildings Fund balances to agencies to cover tenant improvement costs that would otherwise have to be financed for new leases. (2016-21-01-E)
- The Internal Revenue Service (IRS) should, in accordance with Office of Management and Budget (OMB) and National Institute for Standards and Technology (NIST) guidance, (1) conduct an updated risk assessment to identify new or ongoing risks for the Taxpayer Protection Program's (TPP) online and phone authentication options, including documentation of time frames for conducting the assessment, and (2) implement appropriate actions to mitigate risks identified in the assessment. (2016-22-04-E)
- The Director of the Office of Personnel Management should conduct a study or assessment of specific hiring authorities and/or processes to gain insight into why these agencies relied on the authorities, the relationship between the agencies' choices and the agency mission and broader public policy goals, consistent with merit systems principles, and determine whether modernization is necessary. (2017-08-01-E)
- The Director of OMB should direct the Office of Federal Procurement Policy to examine the feasibility of including LMR technology in the category management initiative. (2017-23-01-E)
- The Federal Protective Service (FPS) and the General Services Administration (GSA) should establish a plan with time frames for reaching agreement on a joint strategy and finalizing it in order to define and articulate a common understanding of expected outcomes and align the two agencies' activities and core processes. (2016-09-01-E)
- The Federal Protective Service (FPS) and the General Services Administration (GSA) should establish a plan with time frames for reaching agreement on the two agencies' respective roles and responsibilities for federal facility security, and update and finalize the two agencies' memorandum of agreement (MOA) accordingly. (2016-09-02-E)
- The Federal Protective Service (FPS) and the General Services Administration (GSA) should develop a process to ensure that compatible policies and procedures are communicated at the regional level so that regional officials at both agencies have common information. (2016-09-03-E)
- The Federal Protective Service (FPS) and the General Services Administration (GSA) should develop mechanisms to monitor, evaluate, and report on their collaborative efforts

to protect federal facilities in order to identify possible areas for improvement and to reinforce accountability. (2016-09-04-E)

- The General Services Administration (GSA) along with several other agencies should establish a national-level working group or similar forum, consisting of leadership designees with decision-making authority, to meet regularly to address courthouse security issues. (2016-09-05-E)
- The Director of the Office of Management and Budget (OMB) should improve oversight of progress on the National Spatial Data Infrastructure (NSDI). (2013-11-11-E)
- The Director of the Office of Management and Budget (OMB) should direct the Federal Chief Information Officer to require agencies to report on the progress of their two consolidation efforts that were to be completed by December 2012 as part of the integrated data collection quarterly reporting. (2014-24-04-E)
- The Director of the Office of Management and Budget (OMB) should develop a mechanism, or modify existing mechanisms, to identify and report annually on all geospatial-related investments, including dollars invested and the nature of the investment. (2013-11-10-E)
- The Secretary of the Treasury, along with several other agencies, should direct appropriate officials to perform operational analyses annually on all investments and ensure the assessments include all key factors. (2013-30-01-E)
- The Office of Personnel Management, along with several other agencies, should develop a complete commodity information technology (IT) baseline. (2014-24-01-E)
- The General Services Administration, along with several other agencies, should report on the agencies' progress in consolidating remaining migration efforts to a shared service as part of the Office of Management and Budget (OMB) integrated data collection quarterly reporting until the efforts are completed. (2014-24-02-E)
- The Director of the Office of Management and Budget (OMB) should direct the Federal Chief Information Officer to disclose the limitations of any data reported (or disclose the parameters and assumptions of these data) on the agencies' consolidation efforts and associated savings and cost avoidance. (2014-24-06-E)
- The Director of the Office of Management and Budget (OMB) should direct the Federal Chief Information Officer to improve transparency of and accountability for PortfolioStat by publicly disclosing planned and actual data consolidation efforts and related cost savings by agency. (2014-24-07-E)
- The heads of agencies, including the Office of Personnel Management, should direct their Chief Information Officers (CIOs) and other responsible officials to improve their

inventories by taking steps to fully address the practices GAO identified as being partially met or not met. (2014-24-08-E)

- Twenty-two of the 24 agencies covered by the Chief Financial Officers Act of 1990, including the Department of Treasury, Small Business Administration, and Office of Personnel Management, should develop an agency-wide comprehensive policy for the management of software licenses that addresses the weaknesses GAO identified. (2015-23-02-E)
- Twenty of the 24 agencies covered by the Chief Financial Officers Act of 1990, including the Department of Treasury, Small Business Administration, and Office of Personnel Management, should employ a centralized software license management approach that is coordinated and integrated with key personnel for the majority of agency software license spending and/or enterprise-wide licenses. (2015-23-03-E)
- Twenty-two of the 24 agencies covered by the Chief Financial Officers Act of 1990, including the Department of Treasury, Small Business Administration, and Office of Personnel Management, should establish a comprehensive inventory of software licenses using automated tools for the majority of agency software license spending and/or enterprise-wide licenses. (2015-23-04-E)
- Each of the 24 agencies covered by the Chief Financial Officers Act of 1990 should regularly track and maintain a comprehensive inventory of software licenses using automated tools and metrics. (2015-23-05-E)
- Each of the 24 agencies covered by the Chief Financial Officers Act of 1990 should analyze agency-wide software license data, such as costs, benefits, usage, and trending data, to identify opportunities to reduce costs and better inform investment decision making. (2015-23-06-E)
- Each of the 24 agencies covered by the Chief Financial Officers Act of 1990 should provide software license management training to appropriate agency personnel addressing contract terms and conditions, negotiations, laws and regulations, acquisition, security planning, and configuration management. (2015-23-07-E)
- Ten agencies, including the Department of Treasury, should ensure that an inventory of mobile devices and services is established agency-wide. (2016-35-01-E)
- The Federal Communications Commission (FCC) needs to improve its management of the Universal Service Fund programs to address a number of GAO recommendations, including that FCC establish clear performance goals and measures for the programs. (2011-43-02-E)
- The Assistant Secretary for Communications and Information at the National Telecommunications and Information Administration (NTIA) and the Chairman of the

Federal Communications Commission (FCC) should report periodically to Congress on their joint spectrum planning activities and their consultation with other relevant government agencies. (2012-13-01-E)

- To improve performance through greater coordination among the many federal programs that support employment for people with disabilities, the Office of Management and Budget (OMB) should consider establishing measurable, government-wide goals for employment of people with disabilities. (2012-30-01-E)
- To achieve the greatest efficiency and effectiveness, the Office of Management and Budget (OMB) should continue to work with executive agencies that administer overlapping programs to determine whether program consolidation might result in administrative savings and more effective and efficient delivery of services. (2012-30-02-E)
- The Secretary of the Treasury and the Director of the Bureau of Consumer Financial Protection (CFPB), who respectively serve as Chair and Vice Chair of the Financial Literacy and Education Commission, in concert with other agency representatives on the commission, should identify for federal agencies and Congress options for consolidating federal financial literacy efforts into the activities and agencies that are best suited or most effective. (2012-32-04-E)
- The Secretary of the Treasury and the Director of the Bureau of Consumer Financial Protection, who respectively serve as Chair and Vice Chair of the Financial Literacy and Education Commission, in concert with other agency representatives on the Commission, should revise the Commission's national strategy to incorporate clear recommendations on the allocation of federal financial literacy resources across programs and agencies. (2012-32-05-E)
- The Commissioner of the Internal Revenue Service (IRS) should find ways to transcribe and use additional data from paper-filed tax forms that are not currently transcribed and make the data available to examiners and clarify examiner guidance on saving case files. (2014-20-07-E)
- The Commissioner of the Internal Revenue Service (IRS) should track and use other program data that have not been used. (2015-17-10-E)
- The Commissioner of the Internal Revenue Service (IRS) should calculate actual return on investment (ROI) for implemented initiatives, compare the actual ROI to projected ROI, and provide the comparison to budget decision makers for initiatives where IRS allocated resources. (2015-17-20-E)
- The Secretary of the Treasury should deobligate funds that the Treasury review shows will likely not be expended and move up to \$2 billion of such funds to the Troubled Asset Relief Program-funded Housing Finance Agency Innovation Fund for the Hardest Hit Markets, as authorized by the Consolidated Appropriations Act, 2016. (2016-17-03-E)

- To help minimize confusion among the public and policymakers regarding federal data on sexual violence, GAO recommended that the Director of OMB establish a federal interagency forum on sexual violence statistics. (2017-13-01-E)
- FCC should take action to ensure that the preliminary plans to transfer Universal Service Funds from a private bank to the U.S. Treasury are finalized and implemented as expeditiously as possible. (2018-16-01-E)
- FCC should take action to respond to the Universal Service Administrative Company's requests for guidance and address pending requests concerning Universal Service Fund (USF) contribution requirements to ensure the contribution factor is based on complete information and that USF pass-through charges are equitable. (2018-16-02-E)
- Several agencies, including the Small Business Administration, should improve program evaluation and performance metrics, specifically they should conduct program evaluations and collect data on performance measures; conduct more program evaluations to better understand why programs have not met performance goals and their overall effectiveness; consistently collect information that would enable them to track the specific type of assistance programs provide and the entrepreneurs they serve and use this information to help administer their programs. (2012-07-02-E)
- Appropriate entities within the Executive Office of the President, in consultation with relevant federal agencies and other stakeholders, should develop a national strategy that states the purpose of the strategy, establishes high-level sustained leadership, identifies resource requirements, monitors progress, and identifies short- and long-term actions to improve the food safety oversight system. (2011-01-05-E)