



Testimony
Before the Committee on Small
Business and Entrepreneurship,
U.S. Senate

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Action Needed to Improve Efficiency and Effectiveness and Enhance Program Integrity

Statement of Jeff Arkin, Director, Strategic Issues



A testimony before the Committee on Small Business and Entrepreneurship, United States Senate

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What GAO Found

Congress and the executive branch have taken steps to improve the transparency of information on federal spending and programs. However, GAO has found that challenges remain in various areas and has made recommendations to federal agencies and Congress to help address them.

- **Federal spending data transparency.** Agencies are required by law to report federal spending data to USAspending.gov, the government's official public source of such data. While progress has been made to improve the data on USAspending.gov, GAO has continued to identify challenges. For example, federal agencies do not consistently report spending data for other transaction agreements—legally binding agreements other than standard contracts or grants that are not subject to certain federal acquisition laws and requirements. GAO also has identified issues with the completeness and accuracy of data on USAspending.gov describing subawards—awards provided by a recipient to a subrecipient to carry out part of a federal award.
- **Improper payments.** Improper payments—those that should not have been made or were made in the incorrect amount—have been a longstanding and persistent issue for the federal government. For fiscal year 2025, 15 federal agencies reported an estimated total of \$186 billion in improper payments across 64 programs. However, that estimate does not include certain programs that agencies have determined are susceptible to significant improper payments and does not represent the full extent of government-wide improper payments.
- **Federal Program Inventory.** The Office of Management and Budget (OMB) is required to develop and update annually an inventory of federal programs on a publicly available website. In recent years, OMB has made progress developing a complete inventory. However, the inventory does not yet include all federal programs—such as acquisitions, defense, or foreign assistance programs—or provide all required information—such as each program's contribution to its agency's mission and goals.
- **Freedom of Information Act (FOIA) request processing.** FOIA seeks to improve public access to government information and requires agencies to provide the public with access to certain government records. Federal agencies have faced persistent challenges processing requests within required time frames, resulting in government-wide FOIA request backlogs.

Improving the transparency of information on federal programs and spending is foundational for increasing the efficiency and effectiveness of the federal government as well as addressing persistent management challenges, such as preventing fraud and reducing improper payments. In addition, expanding the quality and availability of federal spending data opens the potential for federal program managers to make data-driven decisions about how they use government resources to meet agency goals. Improving transparency also provides taxpayers with key information on how their tax dollars are spent. However, to realize this promise, agencies need to continue to take steps to improve the transparency of federal programs. Congress can play a critical role by acting on needed legislation and continuing to exercise active oversight.

Why GAO Did This Study

The federal government is one of the world's largest and most complex entities. About \$7 trillion in outlays in fiscal year 2025 funded a broad array of programs and operations. Access to quality data on federal programs and spending is important for policymaking, oversight of federal dollars, and fostering public trust in government. It is also important for assessing whether federal agencies are meeting program objectives, for identifying and reducing fraud and improper payments, and for providing transparency to taxpayers on how their tax dollars are spent.

This statement highlights efforts to improve the quality, transparency, and accessibility of information on federal programs and spending, as well as remaining challenges that require additional attention. The statement is based on prior reports from GAO's large body of work on federal spending data transparency, improper payments, implementation of the Federal Program Inventory, and FOIA.

What GAO Recommends

Across the reports summarized in this statement, GAO has made numerous recommendations to OMB, the Department of the Treasury, and other federal agencies to address these challenges. Federal agencies have taken action to address some of these recommendations, but additional action is needed to fully implement others.

GAO has also made several matters for congressional consideration, which if enacted, would enhance the transparency of federal spending data. For example, GAO suggested that Congress consider requiring agencies to report other transaction agreements to USAspending.gov.

Chair Ernst, Ranking Member Markey, and Members of the Committee:

Thank you for the opportunity to join you today to discuss congressional and executive branch efforts aimed at improving the transparency of information on federal programs and spending.

The federal government is one of the world's largest and most complex entities. About \$7 trillion in outlays in fiscal year 2025 funded a broad array of programs and operations. Access to quality data on federal programs and spending is important for policymaking, transparency and oversight of federal dollars, and fostering public trust in government. Quality data is also important for assessing whether federal agencies are meeting program objectives, for identifying and reducing fraud and improper payments, and for providing transparency to taxpayers on how their tax dollars are spent.

My remarks today will highlight the progress that has been made to improve the quality, transparency, and accessibility of information on federal programs and spending, as well as remaining challenges that require additional attention. Specifically, I will discuss

- USAspending.gov, the government's official public source of federal spending data;
- information available on the magnitude of improper payments made by federal agencies;
- the Office of Management and Budget's (OMB) implementation of the Federal Program Inventory; and
- access to federal government information through Freedom of Information Act (FOIA) requests.

My testimony is based on prior reports and testimonies from GAO's large body of work on federal data transparency, improper payments, implementation of the Federal Program Inventory, and FOIA. More detailed information on the objectives, scope, and methodologies for that work can be found in the products referenced in this statement. For this statement, we also analyzed publicly available data on other transaction agreements (OTA) and reviewed publicly available data on federal agency estimates of improper payments for fiscal year 2025, as discussed later in this statement.

The work upon which this testimony is based was conducted in accordance with either generally accepted government auditing standards

or GAO's Quality Assurance Framework, as applicable. The auditing standards and the framework require that we plan and perform our work to obtain sufficient and appropriate evidence to either provide a reasonable basis for our findings and conclusions based on our audit objectives or obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitations in our work, as appropriate. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions we discuss in this statement.

Opportunities Exist to Improve the Quality and Transparency of Federal Spending Data

Actions Taken to Improve Federal Spending Data

Over almost two decades, both Congress and the executive branch have taken steps to improve the quality and transparency of federal spending data. The Federal Funding Accountability and Transparency Act of 2006 (FFATA) required information on federal awards—including contracts, loans, and grants—to be made available to the public.¹ Toward this end, the act required OMB to establish a free, publicly accessible website containing federal spending data, which became what is now known as USAspending.gov. This site was launched in December 2007 and initially only included data on federal award obligations.

The Digital Accountability and Transparency Act of 2014 (DATA Act) expanded FFATA in several significant ways.² Following the enactment of the DATA Act, reporting expanded to cover (1) appropriation and outlay amounts, in addition to obligations, for federal awards; (2) linking of award information to programs and other agency financial information; and (3) federal spending, including, for example, disclosure of budget information and direct federal agency expenditures, such as personnel compensation reported in the aggregate. Additionally, the DATA Act required agency Inspectors General (IG) to periodically review a sample of data submitted

¹Pub. L. No. 109-282, 120 Stat. 1186 (2006), *codified, as amended*, at 31 U.S.C. § 6101 note.

²Pub. L. No. 113-101, 128 Stat. 1146 (2014).

by their respective agencies and assess and report on the data's completeness, timeliness, quality, and accuracy.³

Challenges Continue to Impact the Transparency of USAspending.gov Data

While progress has been made to improve the quality and transparency of federal spending information available on USAspending.gov, we have also continued to identify challenges that make it difficult for policymakers and the public to have access to consistent, reliable, and searchable data. These challenges relate other transaction agreements (OTA), the quality of subaward data, nonreporting agencies, and data on awards made under emergency supplemental appropriations.

Other Transaction Agreements. In November 2023, we reported that federal agencies were not consistently reporting spending data for OTAs on USAspending.gov.⁴ OTAs are legally binding agreements other than standard contracts and grants that authorized government agencies may use and are not subject to certain federal acquisition laws and requirements. OTAs allow the government and its industry partners to enter into flexible arrangements tailored to the particular projects and needs of the participants. Our analysis of USAspending.gov and other public sources found that significant amounts of OTAs are likely not being reported to USAspending.gov. In preparing for this testimony, we analyzed publicly available OTA data and identified \$77.5 billion in OTAs that were reported by the Department of Defense in SAM.gov from fiscal year 2021 through 2025 but were not reported to USAspending.gov.⁵

³The requirement for IGs to conduct audits of the data their agencies submitted to USAspending.gov expired in 2021. To help ensure the accuracy of federal spending data, we have suggested that Congress consider extending the previous requirement for IGs to review their agencies' data submissions on a periodic basis. The Stop Secret Spending Act of 2025, if enacted, would expand the requirements for the federal Offices of Inspectors General of specified federal agencies to periodically submit to Congress and make publicly available a report assessing the agency's spending data and use of data standards for 10 years. H.R. 2069, 119th Cong. (2025); S. 872, 119th Cong. (2025). The Senate bill was placed on the Senate legislative calendar on November 7, 2025. See GAO, *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond*, [GAO-22-105715](#), (Washington, D.C.: Mar. 17, 2022).

⁴GAO, *Federal Spending Transparency: Opportunities to Improve USAspending.gov Data*, [GAO-24-106214](#) (Washington, D.C.: Nov. 7, 2023).

⁵As part of the General Services Administration's ongoing systems modernization effort, on February 24, 2026, SAM.gov replaced the Federal Procurement Data System (FPDS) as the government's repository for federal procurement information. It contains OTA and federal contracts data.

FFATA does not explicitly include OTAs in the list of federal awards agencies must report to USAspending.gov, nor does it exclude OTAs from being reported. In our November 2023 report, we found that OMB's and the Department of the Treasury's interpretations of whether agencies should report OTA data to USAspending.gov differed. OMB told us that it had not issued guidance specific to reporting OTAs and that it advised agencies to report OTAs based on the type of funding with which they more closely align. Treasury told us that it did not believe agencies should report OTA spending to USAspending.gov because OTAs do not fall within the express FFATA definition of "federal award," and because FFATA and the DATA Act do not mention OTAs.⁶ To improve the completeness and transparency of OTA data, we suggested that Congress consider amending the DATA Act to include OTAs in the list of federal awards that agencies must report to USAspending.gov.⁷

Issues with the quality of subaward data. We have also identified issues with the completeness and accuracy of data on USAspending.gov describing subawards—awards provided by a recipient to a subrecipient to carry out part of a federal award.

- In a November 2023 report, we estimated that about 70 percent of Small Business Innovation Research and Small Business Technology Transfer programs Phase II awards have at least one subcontractor or consultant.⁸ However, only 10 percent of the awards that we reviewed had subaward information reported on USAspending.gov.
- In a separate report from November 2023, we identified challenges with the accuracy of subaward information, including grant subawards

⁶FFATA defines "federal award" as "Federal financial assistance and expenditures that (i) include grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance; [and] (ii) include contracts, subcontracts, purchase orders, task orders, and delivery orders." FFATA § 2(a)(4)(i)–(ii), as amended; *codified in* 31 U.S.C. § 6101 note.

⁷The Stop Secret Spending Act of 2025, if enacted, would expand the requirements for federal agencies to report expenditures on USAspending.gov to include other transaction agreements. H.R. 2069, 119th Cong. (2025); S. 872, 119th Cong. (2025). The Senate bill was placed on the Senate legislative calendar on November 7, 2025.

⁸Agencies issue Phase I awards to fund small businesses to determine the scientific and technical merit and feasibility of ideas that appear to have commercial potential. Generally, small businesses with successful Phase I projects may compete for Phase II awards, which continue the research and development project for an additional period. Phase II awards generally provide more funding and have a longer period of performance than Phase I awards. GAO, *Small Business Research Programs: Information Regarding Subaward Use and Data Quality*, [GAO-24-106399](#) (Washington, D.C.: Nov. 28, 2023).

with impossibly large amounts, and likely duplicative records.⁹ For example, we found one subaward record on USAspending.gov with a subaward amount of \$1 quintillion, and five other grant subaward records with amounts that exceeded the United States' gross domestic product for the year in which they were reported.

While grant recipients are responsible for overseeing their subawards, federal agencies are to ensure that the grant recipients to which they make awards carry out their oversight responsibilities, which include reporting information on subawards to be displayed on USAspending.gov.¹⁰ However, in our November 2023 report we found that OMB guidance was unclear on what processes agencies are expected to implement to support subaward data quality.¹¹ We recommended OMB clarify guidance on agency responsibility for ensuring the quality of subaward information reported on USAspending.gov. In 2024, OMB implemented our recommendation by issuing guidance that clarifies agency responsibilities for data quality.¹² We have ongoing work reviewing subaward reporting. We plan to report on the results of that work later this year.

Nonreporting agencies. In November 2023, we reported that not all agencies reported spending information to USAspending.gov.¹³ We found that 49 of the 152 federal agencies that reported information in the consolidated financial statements for the U.S. government for fiscal year 2022 did not report data to USAspending.gov. We determined that more than 20 of the 49 nonreporting agencies we identified were in the executive branch and accounted for more than \$5 billion in net outlays for fiscal year 2022. Although many nonreporting agencies may not be required to report, neither Treasury nor OMB have clear responsibility for

⁹GAO, *Federal Spending Transparency: Opportunities Exist to Improve COVID-19 and Other Grant Subaward Data on USAspending.gov*, [GAO-24-106237](#), (Washington, D.C.: Nov. 16, 2023).

¹⁰Prime grant recipients are required to report data on grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance greater than \$30,000 to SAM.gov, which is also available on USAspending.gov. Prime grant recipients with less than \$300,000 in gross income the previous year do not have to report subawards they make. See Guidance for Grants and Agreements, 85 Fed. Reg. 49506, 49526 (Aug. 13, 2020), *codified at* 2 C.F.R. pt. 170 App. A.

¹¹[GAO-24-106237](#).

¹²OMB, *Reducing Burden in the Administration of Federal Financial Assistance*, M-24-11, (Washington, D.C.: Apr. 4, 2024).

¹³[GAO-24-106214](#).

determining which agencies must report.¹⁴ To help address this issue, we suggested that Congress consider amending the DATA Act to assign Treasury, in coordination with OMB, the responsibilities to periodically assess and determine which agencies must report data to USAspending.gov and to oversee the completeness of reporting by all required agencies.¹⁵

Inaccuracies in Data on Awards Made Under Emergency

Supplementals. In November 2023, we also found a range of differences between the COVID-19 data reported on USAspending.gov and publicly available federal agency reports.¹⁶ For example, we found that Treasury reported COVID-19 obligations in its fiscal year 2022 agency financial report that exceeded the amounts it reported to USAspending.gov and to the budget report by more than \$195 billion. For the Department of Transportation, we found a difference of \$10 million.

While OMB required agencies with significant COVID-19 budgetary activity to disclose information, including obligations, on their annual financial reports, it has no guidance for agencies to help ensure that this information is consistent and comparable with the information agencies report to USAspending.gov. We recommended that OMB, in collaboration with Treasury, provide guidance for agencies to ensure that the disaster and emergency budgetary data agencies report to USAspending.gov are consistent and comparable across other public sources, such as agency budget and annual financial reports. OMB agreed with this recommendation. As of January 2026, OMB has not provided additional

¹⁴Under FFATA, as amended by the DATA Act, executive agencies, as defined in section 5 U.S.C. § 105, must report to USAspending.gov. Per 31 U.S.C. § 331(e), Treasury, in coordination with OMB, prepares the annual consolidated financial statements (CFS) report of the U.S. government. CFS reporting adheres to the Federal Accounting Standards Advisory Board accounting standards, which require the inclusion of organizations that, if excluded, would result in misleading or incomplete information. The CFS includes information from executive, legislative, and judicial branch agencies. We did not assess whether any of these are among the “executive agencies” required to report to USAspending.gov

¹⁵The Stop Secret Spending Act of 2025, if enacted, would require Treasury, in coordination with OMB, to assess and determine which federal agencies and components of federal agencies are required to report to USAspending.gov. H.R. 2069, 119th Cong. (2025); S. 872, 119th Cong. (2025). The Senate bill was placed on the Senate legislative calendar on November 7, 2025.

¹⁶[GAO-24-106214](#).

information about progress made to address this recommendation. We will continue to monitor OMB's progress towards implementing it.

Government-wide Improper Payment Estimates Are Not Complete and Estimates for Some Programs Are Not Reliable

Improper payments—those that should not have been made or were made in the incorrect amount—have been a long-standing and persistent issue for the federal government.¹⁷ The Payment Integrity Information Act of 2019 (PIIA) requires agencies to report on estimated improper payments for programs they administer, among other requirements.¹⁸ In preparing for this testimony, we reviewed the improper payment estimates that agencies posted to PaymentAccuracy.gov for fiscal year 2025. We found that 15 federal agencies reported a total estimate of approximately \$186 billion in improper payments across 64 programs.¹⁹

However, we have reported various times that the improper payment estimates do not include certain programs that agencies have determined are susceptible to significant improper payments.²⁰ As a result, the total reported improper payment estimates do not represent the full extent of government-wide improper payments.

For example, the \$186 billion total does not include estimates of improper payments made under the Temporary Assistance for Needy Families (TANF) program, on which approximately \$16.5 billion was spent in fiscal year 2025. The Department of Health and Human Services, which administers TANF, reported that it does not have the authority to obtain the information it needs to estimate or report improper payment

¹⁷An improper payment is defined by law as any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements. It includes any payment to an ineligible recipient, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), and any payment that does not account for credit or applicable discounts. 31 U.S.C. § 3351(4). When an executive agency's review is unable to discern whether a payment was proper because of insufficient or lack of documentation, that payment must also be included in the improper payment estimate. 31 U.S.C. § 3352(c)(2)(A).

¹⁸31 U.S.C. § 3352(c).

¹⁹PaymentAccuracy.gov is a website that Treasury, in coordination with the U.S. Department of Justice and OMB, established to create a centralized location to publish information about improper payments.

²⁰For example, we reported this finding most recently in GAO, *Improper Payments: Information on Agencies' Fiscal Year 2024 Estimates*, [GAO-25-107753](#) (Washington, D.C.: Mar. 11, 2025). We plan to report on agencies' fiscal year 2025 estimates in the coming months.

information for the program. In April 2022, we suggested that Congress consider providing the Department with the authority to require states to report the data the agency needs to estimate and report on improper payments for TANF.²¹ As of February 2026, Congress had not enacted legislation to address this recommendation.

Likewise, in March 2025, we reported that agency IGs found that many agencies did not fully comply with criteria from the Payment Integrity Information Act of 2019—which established requirements for agency management of improper payments—and related OMB requirements.²² Some IGs found that their agencies’ improper payment estimates were unreliable. For example, we reported that the IG for the Small Business Administration found that for fiscal year 2023, the Administration did not design and implement adequate review procedures to produce reliable sample results for its improper payment estimates. The IG for the Small Business Administration reported a similar finding for some of the Administration’s programs for fiscal year 2024.²³

Opportunities Exist for OMB to Improve Implementation of the Federal Program Inventory

OMB is required to develop and annually update an inventory of federal programs on a publicly available website.²⁴ In recent years, OMB has made progress toward developing a complete inventory, referred to as the Federal Program Inventory. For example, in January 2025, it updated and expanded the program inventory website to include spending and other information for over 2,600 programs. However, in a report issued earlier this month, we found that the inventory does not yet include all programs, such as acquisitions, defense, or foreign assistance programs.²⁵ It also does not provide all required information, such as each program’s contributions to its agency’s mission and goals.

²¹GAO, *COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments*, [GAO-22-105397](#) (Washington, D.C.: Apr. 27, 2022).

²²[GAO-25-107753](#). Pub. L. No. 116-117, 134 Stat. 113 (2020), *codified, in part*, at 31 U.S.C. §§ 3351–3358.

²³Small Business Administration, Office of Inspector General, *Independent Auditors’ Report on SBA’s Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019*, Report 25-15 (Washington, D.C.: May 15, 2025).

²⁴31 U.S.C. § 1122(a).

²⁵GAO, *Federal Programs: OMB Needs to Continue Developing a Complete and Useful Inventory*, [GAO-26-107551](#) (Washington, D.C.: Mar. 5, 2026).

Delays in Processing FOIA Requests Reduces Transparency of Government Information

Moreover, we identified opportunities for OMB to improve the transparency and usefulness of the inventory. These opportunities include disclosing known data quality issues and limitations, such as inactive programs being included in the inventory and missing spending data. In total, we made 17 recommendations to OMB related to implementing a complete inventory and enhancing its usefulness.

In the report, we concluded that without a complete and useful inventory, it is difficult to answer basic questions, such as how many programs support a given goal, which agencies administer them, what each program costs, and whether multiple programs are delivering similar services to the same communities. A complete inventory would also be a critical tool to help Congress and federal agencies more effectively manage instances of fragmentation, overlap, and duplication; reduce unnecessary costs; and facilitate efforts to streamline, consolidate, and improve service delivery.

FOIA, enacted into law almost 60 years ago, seeks to improve the public's access to government information and promote the principles of openness and accountability in government. FOIA requires federal agencies to provide the public with access to certain government records.²⁶ We have reported that federal agencies face persistent challenges processing requests within required time frames, resulting in large government-wide FOIA request backlogs.²⁷

We have made recommendations to help agencies administer FOIA to strengthen backlog reduction efforts. For example, in 2022, we recommended that the Department of Labor address risks to sustained backlog reduction efforts by identifying training and other needs to resolve data quality issues.²⁸ We also recommended the Department of Homeland Security work with agency components to develop backlog reduction plans that include key performance information. Both departments agreed with these recommendations and have taken steps toward addressing them, such as working to develop backlog reduction

²⁶See 5 U.S.C. § 552(a).

²⁷For example, in 2024, we reported that the government-wide FOIA request backlog had risen to over 200,000 requests at the end of fiscal year 2022. GAO, *Freedom of Information Act: Additional Guidance and Reliable Data Can Help Address Agency Backlogs*, [GAO-24-106535](#) (Washington, D.C., Mar. 7, 2024).

²⁸GAO, *Freedom of Information Act: Selected Agencies Adapted to the COVID-19 Pandemic but Face Ongoing Challenges and Backlogs*, [GAO-22-105040](#) (Washington, D.C., Jan. 26, 2022).

plans. We are continuing to monitor both departments' actions toward implementing these recommendations.

FOIA also requires federal agencies to provide public access to certain records and information without waiting for specific requests.²⁹ In 2021, we found weaknesses in various agency policies and processes to address and document compliance with these proactive disclosure requirements.³⁰ We made recommendations to address these issues to the selected agencies we reviewed, including the Federal Aviation Administration, the Department of Housing and Urban Development, and the Veterans Health Administration. The agencies concurred with the recommendations and have taken steps toward addressing them. However, recommendations we made to the Department of Housing and Urban Development to comply with proactive disclosure requirements and to the Veterans Health Administration to track and report the number of proactive disclosures, remain open. We will continue to monitor those agencies' progress in implementing these recommendations.

In conclusion, improving the transparency of information on federal programs and spending is foundational for increasing the efficiency and effectiveness of the federal government as well as addressing persistent management challenges such as preventing fraud and reducing improper payments. Increased transparency is also critical for increasing the public's understanding of federal programs and how their tax dollars are spent. In addition, expanding the quality and availability of federal spending data opens the potential for federal program managers to make data-driven decisions about how they use government resources to meet agency goals. However, to realize this promise, agencies need to continue to take steps to improve the transparency of federal programs. Congress can play a key role by acting on needed legislation and continuing to exercise active oversight.

Chair Ernst, Ranking Member Markey, and members of the Committee, this concludes my prepared remarks. I look forward to answering any questions you may have.

²⁹5 U.S.C. § 552(a)(2).

³⁰GAO, *Freedom of Information Act: Actions Needed to Improve Agency Compliance with Proactive Disclosure Requirements*, [GAO-21-254](#) (Washington, D.C., Mar. 10, 2021).

GAO Contact and Staff Acknowledgments

If you or your staff have questions about this statement, please contact me at arkinj@gao.gov. Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this statement.

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