

MOUNTAIN AND PLAINS INTERGOVERNMENTAL AUDIT FORUM (MPIAF) WEBINAR



GAO HIGH-RISK LIST

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GAO's High-Risk List

-  Roadmap for Congressional Oversight
-  Continual Monitoring Since 1990
-  Executive Branch Partnership
-  Ongoing Scans for Emerging Risk



History of GAO's High-Risk List

GAO updates its High-Risk List at the beginning of each new Congress to highlight federal government areas prone to fraud, waste, abuse, or mismanagement.

Launched in 1990

The High-Risk List launched with **14 items** identified as prone to waste, fraud, or mismanagement.

38 areas currently on the List

54 more areas have been added to the list.
29 areas have since been removed.

Thousands of Recommendations

GAO have made tens of thousands of recommendations to federal agencies and the Congress on ways to improve High-Risk areas. Thousands have been closed but thousands remain open.

\$811 Billion Saved Since 2005

This amounts to about \$40 billion in savings per year over the last 20 years.

GAO's High-Risk List

Control Costs and Improper Payments

- Environmental Liabilities
- Climate Change Fiscal Exposures
- Oil & Gas Resources
- Housing Finance
- Financial Regulatory System
- US Postal Service
- Surface Transportation
- Federal Real Property
- Flood Insurance
- Tax Law Enforcement
- Unemployment Insurance
- SBA Emergency Loans
- Medicaid

Improve Services to the Public

- Federal Disaster Recovery
- HHS Leadership of Public Health Emergencies
- Federal Prison Systems
- Federal Drug Misuse Programs
- Tribal Programs
- Oversight of Food Safety
- VA Health Care
- Managing Chemical Risks
- Federal Disability Programs
- Medicare*
- Medical Products Oversight

Deliver Effective and Accountable Government

- Human Capital: skills gaps and personnel clearance
- Cybersecurity
- IT Acquisitions and Management*
- Nuclear Energy and Waste Clean-up
- US Critical Technologies
- NASA Acquisitions*
- DHS IT and Financial Management*
- VA Acquisitions*
- DOD Issues:* Business Transformation, Business Systems Modernization, Contract Management, Weapon Systems, and Financial Management

Changes to the List from 2023-2025



25 areas maintained their status while 10 areas saw improvements. Progress resulted in about \$84 billion.



Three areas got worse, however — [DOD Weapon Systems Acquisition](#), [IT Acquisitions and Management](#), and [Federal Real Property](#).



In 2025, we added [Improving the Delivery of Federal Disaster Assistance](#) to the High-Risk List.

Critical Challenges Associated with High-Risk Areas

- Reducing Billions in Significant Improper Payments and Fraud
- Closing Large Gaps in Revenue Owed to the Government
- Better Controlling Cost Growth and Schedule Delays in High Dollar Value Procurements
- Achieving Greater Financial Management Discipline at DOD
- Rightsizing the Government's Property Holdings
- Federal IT Modernization
- Cybersecurity
- Improvements in Public Health
- Human Capital



Identifying High-Risk Areas

We developed the following [criteria in 2000](#) to determine which federal programs should be designated high-risk:



Qualitative Factors—risks involving health or safety, service delivery, national security, national defense, economic growth, privacy or citizens' rights










Quantitative Factors—at least \$1 billion at risk in areas such as value of assets impaired, revenue not realized, agency assets at risk, improper payments, potential liabilities

We also shared [guidance in 2022](#) highlighting key actions Congress and agencies could take to make progress and remove areas from the High-Risk List.

How We Rate High-Risk Areas

	<p>LEADERSHIP COMMITMENT Demonstrated strong commitment and top leadership support.</p>
	<p>CAPACITY Agency has the capacity (i.e., people and resources) to resolve the risk(s).</p>
	<p>ACTION PLAN A corrective action plan exists that defines the root cause and solutions and provides an approach for substantially completing corrective measures, including steps necessary to implement solutions we recommended.</p>
	<p>MONITORING A program has been instituted to monitor and independently validate the effectiveness and sustainability of corrective measures.</p>
	<p>DEMONSTRATED PROGRESS Ability to demonstrate progress in implementing corrective measures and in resolving the high-risk area.</p>

Source: GAO. | GAO-25-107743

High-Risk Area				
LEADERSHIP COMMITMENT	CAPACITY	ACTION PLAN	MONITORING	DEMONSTRATED PROGRESS
				
Met	Partially Met	Partially Met	Partially Met	Not Met
 Increased since 2023			 Decreased since 2023	
<p>Rating changes since last update Leadership Commitment increased from partially met to met. Monitoring decreased from met to partially met.</p>			<p>Criteria still needing attention Capacity, Action Plan, Monitoring, and Demonstrated Progress</p>	

Source: GAO. | GAO-25-107743

- **Met:** no further significant actions needed
- **Partially Met:** some, but not all, actions have been met
- **Not Met:** few, if any actions have been taken

Intergovernmental Collaboration is Key

Leading Collaboration Practices	Key Considerations
 Define Common Outcomes	<ul style="list-style-type: none"> • Have the crosscutting challenges or opportunities been identified? • Have short- and long-term outcomes been clearly defined? • Have the outcomes been reassessed and updated, as needed?
 Ensure Accountability	<ul style="list-style-type: none"> • What are the ways to monitor, assess, and communicate progress toward the short- and long-term outcomes? • Have collaboration-related competencies or performance standards been established against which individual performance can be evaluated? • Have the means to recognize and reward accomplishments related to collaboration been established?
 Bridge Organizational Cultures	<ul style="list-style-type: none"> • Have strategies to build trust among participants been developed? • Have participating agencies established compatible policies, procedures, and other means to operate across agency boundaries? • Have participating agencies agreed on common terminology and definitions?
 Identify and Sustain Leadership	<ul style="list-style-type: none"> • Has a lead agency or individual been identified? • If leadership will be shared between one or more agencies, have roles and responsibilities been clearly identified and agreed upon? • How will leadership be sustained over the long term?
 Clarify Roles and Responsibilities	<ul style="list-style-type: none"> • Have the roles and responsibilities of the participants been clarified? • Has a process for making decisions been agreed upon?
 Include Relevant Participants	<ul style="list-style-type: none"> • Have all relevant participants been included? • Do the participants have the appropriate knowledge, skills, and abilities to contribute? • Do participants represent diverse perspectives and expertise?
 Leverage Resources and Information	<ul style="list-style-type: none"> • How will the collaboration be resourced through staffing? • How will the collaboration be resourced through funding? If interagency funding is needed, is it permitted? • Are methods, tools, or technologies to share relevant data and information being used?
 Develop and Update Written Guidance and Agreements	<ul style="list-style-type: none"> • If appropriate, have agreements regarding the collaboration been documented? <ul style="list-style-type: none"> – A written document can incorporate agreements reached for any or all of the practices. • Have ways to continually update or monitor written agreements been developed?

Source: GAO. | GAO-25-107743

Define Common Outcomes

Ensure Accountability

Identify & Sustain Leadership

Bridge Organizational Culture

Clarify Roles & Responsibilities

Leverage Resources & Information

Develop & Update Written Guidance and/or Agreements

High-Risk Area Added in 2025

IMPROVING THE DELIVERY OF FEDERAL DISASTER ASSISTANCE



Source: David A. Litman/stock.adobe.com. | GAO-25-107743

To help improve timely disaster assistance for survivors and communities, the federal government needs to reduce fragmentation across its disaster assistance programs.

Why Area Is Being Added to the High-Risk List

In recent years, natural disasters have become costlier and more frequent. For example, in 2018, the National Oceanic and Atmospheric Administration calculated that the United States sustained 14 disasters that each cost more than \$1 billion in total economic damages. By 2024, the number of disasters costing at least \$1 billion almost doubled to 27. That same year, at least 568 people died, directly or indirectly, as a result of those disasters. In addition to natural disasters, the COVID-19 pandemic—which was a federally declared disaster—tested federal agencies' capacity to mount an equitable and effective nationwide response.

Recent disasters demonstrate the need for the federal government to take government-wide action to deliver assistance efficiently and effectively and reduce its fiscal exposure.

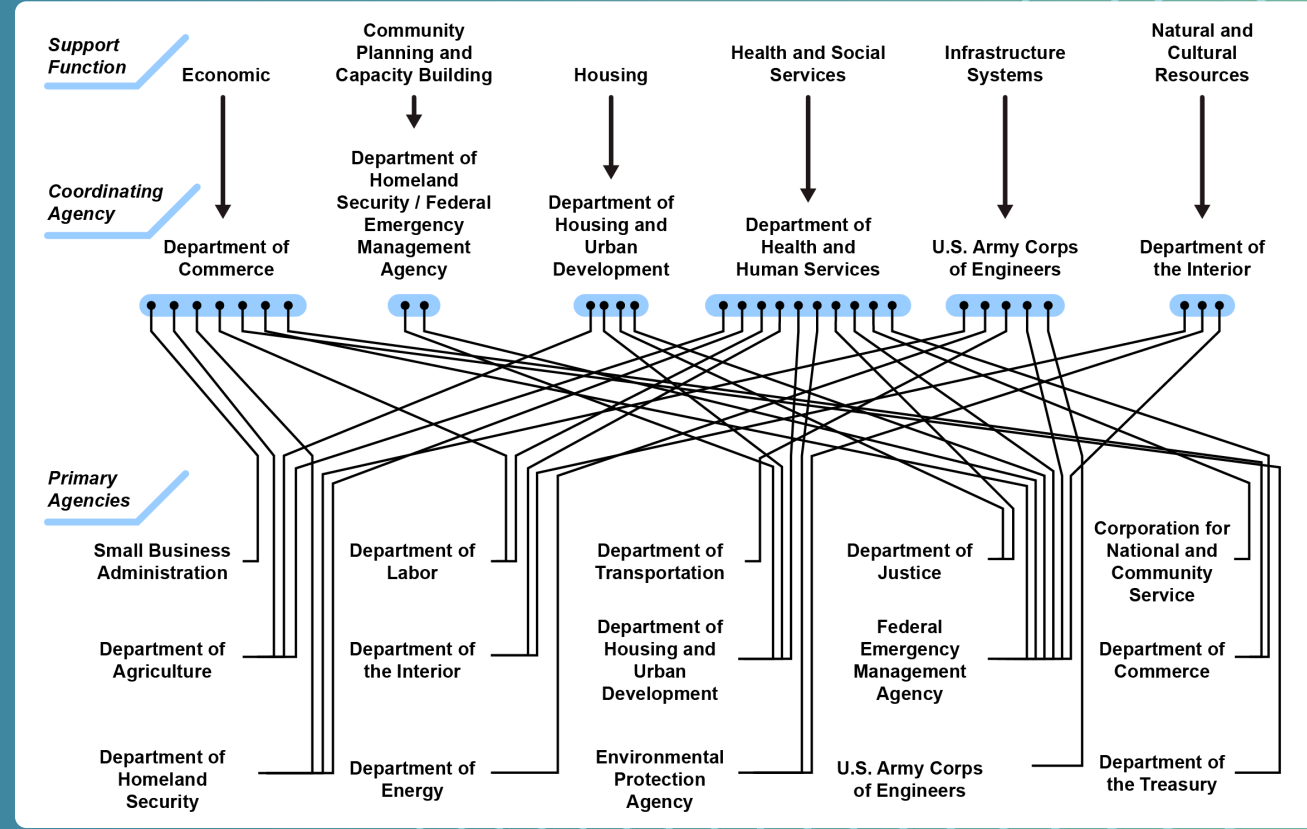
New for 2025: Federal Disaster Assistance

Highly Fragmented System

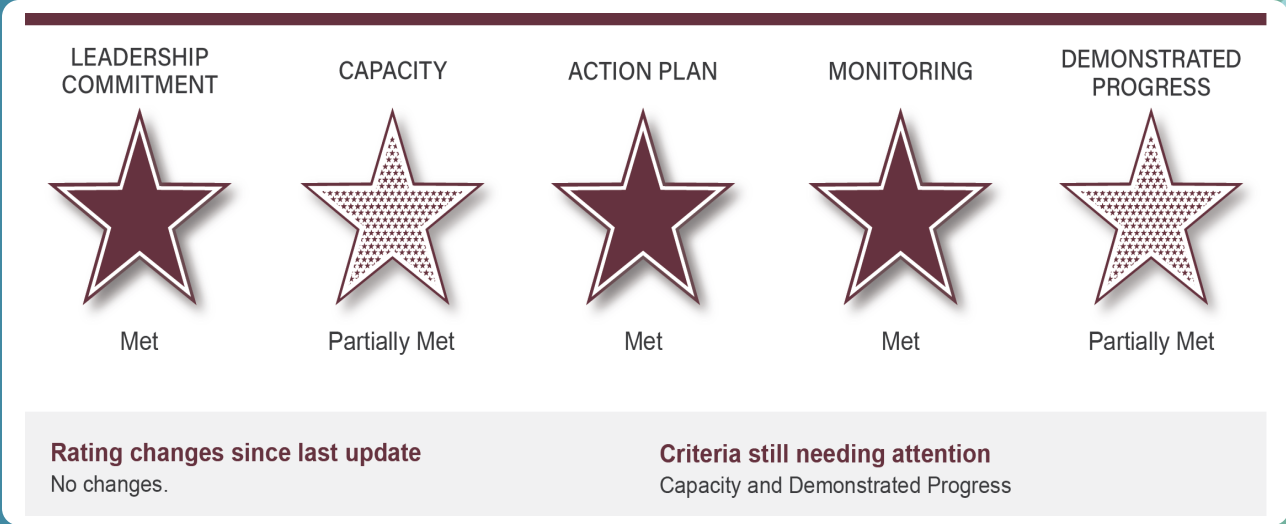
Over 30 federal entities are involved, often operating with differing requirements and timeframes.

Difficult to Navigate

Multiple programs and limited data sharing make it hard for survivors and communities to access essential help.



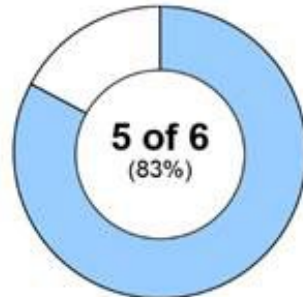
High-Risk Area Added in 2023



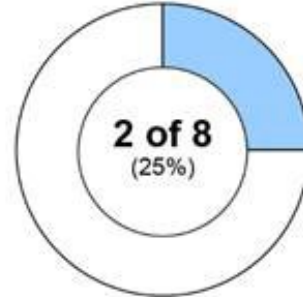
DHS Management Challenges



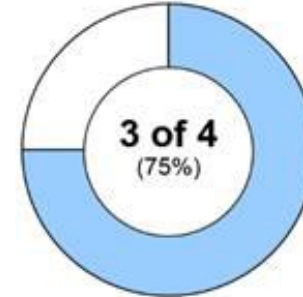
**Information
Technology
Management**



**Financial
Management**



**Management
Integration**



Source: GAO analysis; GAO (photos). | GAO-25-107743

Impact: 29 Areas Removed between 1990-2025

Eight on List for 5 or Less Years

2000 and 2010 Censuses;
Bank Insurance Fund; Y2K;
Federal Transit Admin. Grant;
Pension Benefit Guaranty
Corp. (PBGC);
Resolution Trust Corp.;
State Overseas Real Property

Ten on List for 6 to 10 Years

National Weather Service;
Social Security Income;
Financial Management: SSA, Forest
Service, Customs Service;
USPS; DOD Security Clearance;
Weather Satellite Data;
2020 Census; Interagency
Contracting

Eleven on List for 11 to 30 Years

Programs: Asset Forfeiture, Farm
Loan, HUD Mortgage Insurance &
Rental Assistance, PBGC Insurance,
Student Financial Aid, and
Superfund; Terrorism-Related
Information; FAA Air Traffic Control
Modernization; IRS Business
System Modernization

Takeaways: Risk Mitigation Strategies



Target Audit Planning

Risk factors can be broadly applied to audit efficiently and effectively



Tackle Root Causes

Addressing root causes will result in meaningful progress, but will take time & resources



Take Corrective Actions

Set goals, continuously track progress, reassess early & often, ensure sustained efforts

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