

Calendar No. 566

117TH CONGRESS }
2d Session

SENATE

{ REPORT
117-213

IMPROVING GOVERNMENT FOR AMERICA'S
TAXPAYERS ACT

R E P O R T

OF THE

COMMITTEE ON HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
UNITED STATES SENATE

TO ACCOMPANY

S. 4128

TO REQUIRE THE COMPTROLLER GENERAL OF THE
UNITED STATES TO PROVIDE CERTAIN INFORMATION WITH
RESPECT TO UNIMPLEMENTED PRIORITY RECOMMENDATIONS
AS PART OF THE COMPTROLLER GENERAL'S ANNUAL
REPORTING TO CONGRESS, AND FOR OTHER PURPOSES



NOVEMBER 28, 2022.—Ordered to be printed

U.S. GOVERNMENT PUBLISHING OFFICE

39-010

WASHINGTON : 2022

COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

GARY C. PETERS, Michigan, *Chairman*

THOMAS R. CARPER, Delaware	ROB PORTMAN, Ohio
MAGGIE HASSAN, New Hampshire	RON JOHNSON, Wisconsin
KYRSTEN SINEMA, Arizona	RAND PAUL, Kentucky
JACKY ROSEN, Nevada	JAMES LANKFORD, Oklahoma
ALEX PADILLA, California	MITT ROMNEY, Utah
JON OSSOFF, Georgia	RICK SCOTT, Florida
	JOSH HAWLEY, Missouri

DAVID M. WEINBERG, *Staff Director*

ZACHARY I. SCHRAM, *Chief Counsel*

LENA C. CHANG, *Director of Governmental Affairs*

MATTHEW T. CORNELIUS, *Senior Professional Staff Member*

PAMELA THIESSEN, *Minority Staff Director*

SAM J. MULOPULOS, *Minority Deputy Staff Director*

CARA G. MUMFORD, *Minority Director of Governmental Affairs*

LAURA W. KILBRIDE, *Chief Clerk*

Calendar No. 566

117TH CONGRESS }
2d Session }

SENATE

{ REPORT
{ 117-213

**IMPROVING GOVERNMENT FOR AMERICA'S
TAXPAYERS ACT**

NOVEMBER 28, 2022.—Ordered to be printed

Mr. PETERS, from the Committee on Homeland Security and
Governmental Affairs, submitted the following

R E P O R T

[To accompany S. 4128]

[Including cost estimate of the Congressional Budget Office]

The Committee on Homeland Security and Governmental Affairs, to which was referred the bill (S. 4128), to require the Comptroller General of the United States to provide certain information with respect to unimplemented priority recommendations as part of the Comptroller General's annual reporting to Congress, and for other purposes, having considered the same, reports favorably thereon with an amendment, in the nature of a substitute, and recommends that the bill, as amended, do pass.

CONTENTS

	Page
I. Purpose and Summary	1
II. Background and Need for the Legislation	2
III. Legislative History	2
IV. Section-by-Section Analysis of the Bill, as Reported	2
V. Evaluation of Regulatory Impact	3
VI. Congressional Budget Office Cost Estimate	3
VII. Changes in Existing Law Made by the Bill, as Reported	5

I. PURPOSE AND SUMMARY

The purpose of S. 4128, the Improving Government for America's Taxpayers Act, is to streamline how the GAO informs Congress of the status of unimplemented recommendations by requiring the GAO to submit an annual report listing unimplemented matters for congressional consideration and, in GAO's annual letters to agencies and congressional committees, to identify congressional actions that can help agencies implement open priority recommendations.

II. BACKGROUND AND THE NEED FOR LEGISLATION

The GAO, through its individual reports and Recommendations Database, provides information on unimplemented recommendations, but under current reporting requirements, does not submit a report consolidating and listing all unimplemented matters for congressional consideration, nor do their current annual letters to committees list actions Congress can take to help agencies implement open GAO recommendations. S. 4128 requires the GAO to submit an annual report listing unimplemented matters for congressional consideration, organized by policy topic, and including the amount of time the matters have been unimplemented. It also requires that the GAO's annual letters to agencies and congressional committees identify congressional actions that can help agencies implement open priority recommendations and publish any known costs of unimplemented priority recommendations.

III. LEGISLATIVE HISTORY

Ranking Member Rob Portman (R-OH) introduced S. 4128, the Improving Government for America's Taxpayers Act, on May 3, 2022, with Chairman Gary Peters (D-MI). The bill was referred to the Committee on Homeland Security and Governmental Affairs.

The Committee considered S. 4128 at a business meeting on May 25, 2022. Senator Portman offered an amendment in the nature of a substitute to change a phrase, "as applicable," to "if applicable." The substitute amendment was adopted by voice vote *en bloc*. The bill, as amended, was ordered reported favorably by voice vote *en bloc*. The Senators present were Senators Peters, Hassan, Sinema, Rosen, Padilla, Ossoff, Portman, Lankford, Romney, Scott, and Hawley.

IV. SECTION-BY-SECTION ANALYSIS OF THE BILL, AS REPORTED

Section 1. Short title

This section cites the short title of the bill as the "Improving Government for America's Taxpayers Act."

Section 2. Government Accountability Office unimplemented priority recommendations

This section requires the Comptroller General of the United States to, as part of the Comptroller General's annual reporting to committees of Congress,

(1) consolidate Matters for Congressional Consideration from the Government Accountability Office in one report organized by policy topic that includes the amount of time such Matters have been unimplemented and submit such report to congressional leadership and the oversight committees of each House;

(2) with respect to the annual letters sent by the Comptroller General to individual agency heads and relevant congressional committees on the status of unimplemented priority recommendations, identify any additional congressional oversight actions that can help agencies implement such priority recommendations and address any underlying issues relating to such implementation;

(3) make publicly available the information described in paragraphs (1) and (2); and

(4) publish any known costs of unimplemented priority recommendations, if applicable.

V. EVALUATION OF REGULATORY IMPACT

Pursuant to the requirements of paragraph 11(b) of rule XXVI of the Standing Rules of the Senate, the Committee has considered the regulatory impact of this bill and determined that the bill will have no regulatory impact within the meaning of the rules. The Committee agrees with the Congressional Budget Office's statement that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would impose no costs on state, local, or tribal governments.

VI. CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, November 9, 2022.

Hon. GARY C. PETERS,
Chairman, Committee on Homeland Security and Governmental Affairs, U.S. Senate, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed table summarizing estimated budgetary effects and mandates information for some of the legislation that has been ordered reported by the Senate Committee on Homeland Security and Governmental Affairs during the 117th Congress.

If you wish further details, we will be pleased to provide them. The CBO staff contact for each estimate is listed on the enclosed table.

Sincerely,

PHILLIP L. SWAGEL,
Director.

Enclosure.

SUMMARY ESTIMATES OF LEGISLATION ORDERED REPORTED

The Congressional Budget Act of 1974 requires the Congressional Budget Office, to the extent practicable, to prepare estimates of the budgetary effects of legislation ordered reported by Congressional authorizing committees. In order to provide the Congress with as much information as possible, the attached table summarizes information about the estimated direct spending and revenue effects of some of the legislation that has been ordered reported by the Senate Committee on Homeland Security and Governmental Affairs during the 117th Congress. The legislation listed in this table generally would have small effects, if any, on direct spending or revenues, CBO estimates. Where possible, the table also provides information about the legislation's estimated effects on spending subject to appropriation and on intergovernmental and private-sector mandates as defined in the Unfunded Mandates Reform Act.

ESTIMATED BUDGETARY EFFECTS AND MANDATES INFORMATION

Bill Number	Title	Status	Last Action	Budget Function	Direct Spending, 2023-2032	Revenues, 2023-2032	Spending Subject to Appropriation, 2023-2027	Pay-As-You-Go Procedures Apply?	Increases On-Budget Deficits Beginning in 2033?	Mandates	Contact
S. 4128	Improving Government for America's Taxpayers Act	Ordered reported	05/25/22	800	0	0	Not estimated	No	No	No	Matthew Pickford

S. 4128 would require the Government Accountability Office to provide a consolidated report to the Congress on priority recommendations that remain unimplemented and share information publicly on the potential costs of these recommendations. CBO estimates that enacting S. 4128 would not affect direct spending or revenues. CBO has not estimated the discretionary costs of implementing the bill. The bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

VII. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

This legislation would make no changes in existing law, within the meaning of clauses (a) and (b) of paragraph 12 of rule XXVI of the Standing Rules of the Senate, because this legislation would not repeal or amend any provision of current law.

