		2014 GAO Du	plication Repor	t
Mission Area	Number of Estimated Duplicative/ Overlapping Programs	Number of Departments Involved	Estimated Cost of Programs <i>or</i> Potential Savings	Notable Findings & Quotes
1. Army Workforce Planning	2 - Army Workload and Performance System (AWPS), Logistics Modernization Program (LMP)	1 - DOD	Millions of dollars in annual savings	Both systems support workforce planning for weapon system maintenance, manufacturing, and other industrial operations. The Army is assessing if unnecessary overlap exists, however its overall progress has been limited, due primarily to the absence of senior-level leadership attention and involvement. AWPS cost more than \$90 million since 1996, and the Army plans to spend \$35.6 million to maintain the system through 2018. The Army spent \$1.4 billion on LMP through 2012, and its total life-cycle cost for fiscal years 2000 to 2026 is more than \$4 billion. Additionally, the lack of a fully developed plan for completing the assessment, including an established milestone for completing it, increases the risk the Army will not complete its efforts.
2. Contracting for Defense Health Care Professionals	3 – Army, Navy, Air Force contracts for health care professionals	1 - DOD	Total spending on joint use contracts was 8 percent of the \$1.14 billion in obligations for health care professionals in FY 2011.	Each military department operates its own facilities, and each generally contracts separately for health care professionals such as nurses, family practice doctors, and medical assistants. Joint use contracts among military departments accounted for approximately 8 percent of the \$1.14 billion in obligations for health care professionals in FY 2011. GAO identified several instances where numerous task orders were awarded by a single military department for the same type of provider—24 task orders for medical assistants, 16 task orders for licensed practical nurses, 8 for clinical psychologists, and 6 for family practitioners—all at the same facility. Over the last decade, GAO and the DOD Inspector General have recommended

3. Defense Satellite Control Operations	12 dedicated satellite control networks	1 - DOD	Estimating the potential cost savings is difficult because of the lack of both cost	DOD take steps toward a more consolidated strategy, but DOD still does not have an agency-wide acquisition strategy to consolidate these types of requirements. Over the past 50 years, DOD's decision to increasingly deploy dedicated satellite control networks in lieu of integrating them into larger shared satellite control network reflects more of a preference by satellite program managers than a need.
			data and analysis by the Air Force. GAO's analysis suggests savings could be in the millions to	DOD's use of dedicated networks has resulted in fragmented and potentially duplicative operations and inefficiencies across its satellite control operations. One Air Force base has 10 satellite
			hundreds of millions annually	programs operated by eight separate control centers. DOD has not adopted practices used by the commercial sector that could vastly increase the efficiency of its networks.
				DOD does not know the total cost associated with its satellite control operations.
4. Defense Studies and Analysis Research	34	1 - DOD	Unclear	DOD funds 34 organizations that conduct analysis research for the military services or other departmental offices.
				DOD uses separate processes to request studies and analysis research and does not formally coordinate requests for research conducted by multiple JPME research institutions and other DOD-funded research organizations.
				Limited coordination among multiple offices that request studies and analysis research puts DOD at risk for funding overlapping research activities and makes it difficult for DOD to know how much they spend on studies and analysis research.
5. POW/MIA Mission	8 missing persons accounting community organizations	1 - DOD	Total program costs of \$132 million in FY2012	The missing persons accounting community is at risk of performing overlapping and duplicative efforts due to lack of clarity in its members' roles and responsibilities and a fragmented organizational structure.

6. Federal autism research	84% of all federal autism research had the potential to be duplicative	11 agencies: DOD, Ed, EPA, NSF, 7 HHS agencies	Cost \$1.2 billion (mostly through NIH)	"Of the 1,206 autism research projects funded by federal agencies from fiscal years 2008 to 2012, 84 percent—1,018 projects—had the potential to be duplicative, because the projects were categorized to the same strategic plan objectives or research areas." Every agency funded projects with the same general objective as research pursued by other agencies
7. Minority AIDS Initiative (MAI)	Multiple programs	10 different HHS agencies award HIV/AIDS grants through multiple funding streams	\$3 billion total spent on these AIDS initiatives	"The fragmented nature of MAI and core HIV/AIDS funding has caused administrative challenges for grantees by often forcing grantees to manage grants from several sources. These funding sources required them to complete multiple administrative requirements."
8. Overlap of Disability and Unemployment Benefits	2 -DI & UI	2 - Social Security Administration and Department of Labor	\$1.2 billion over 10 years in possible savings	In FY 2010, 117,000 individuals received concurrent cash benefit payments from the DI and UI programs of more than \$850 million. Current law does not preclude the receipt of overlapping benefits, and the two programs have differing eligibility requirements that can result in significant overlaps. In one particularly egregious example, an individual received over \$62,000 in overlapping benefits in just one year. Although multiple overlap reform bills were introduced in both the House and Senate during the 113 th Congress, none were approved.
9. Federal Employees' Compensation and Unemployment Benefits	2 - FECA and UI and state programs	Dept. of Labor	"[E]ach individual case requires a detailed file review, and such findings cannot be generalized to other FECA claimants. For these reasons, GAO cannot quantify the total amount of [potentially	"GAO's review of a nongeneralizable sample of 19 individual cases identified claimants who received overlapping UI and FECA benefits totaling over \$1.3 million from January 2008 to January 2012Reliance on self-reported data is a vulnerability within the FECA program" "A cost-effective mechanism to share FECA compensation information with states to help identify whether claimants are inappropriately receiving overlapping UI and FECA payments could help determine the extent to which improper

			fraudulent or	payments or potential fraud is occurring."
			improper]	
			payments."	"In addition, DOL's access to wage data
				sources would allow DOL to verify
				claimants' self-reported employment
				income and better position the agency to identify potential fraud."
				After 9/11, the federal government spent
10. Interoperable	3	DHS, DOJ,	"GAO is unable	\$5 billion to create an interoperable
Radio		Treasury	to quantify the	communications system between
Communications			cost savings of a	disaster response, law enforcement, and
Systems			joint radio	homeland security, but that effort was
			communications	eventually scrapped by 2008.
			solution [but] a	
			coordinated	DHS, DOJ, and Treasury have continued
			approach provides the	to develop their own independent communications systems since then but
			opportunity for	DHS cannot even achieve interoperability
			potential savings	between DHS components. For example,
			on the reportedly	Customs and Border Protection is
			nearly \$600	continuing to develop a system for its
			million spent	own agents nationwide that is not
			annually"	necessarily interoperable with other DHS
				components.
				DHS has 20 different radio systems worth
				\$1 billion. Meanwhile, DOJ is developing
				its own system, and has spent \$356
				million on the project so far.
				As far back as 2008, GAO has been
				recommending that Congress require DOJ, DHS, and Treasury to take key
				collaboration steps in this area, yet
				Congress has taken no action to date.
				The 1998 International Religious
11. International	2	2	GAO could not	Freedom Act established two entities to
Religious Freedom			estimate the	work on behalf of international religious
			potential	freedom: 1) The State Department's
			financial benefits	Office of International Religious Freedom,
			because foreign	and 2) the U.S. Commission on
			policy tensions cannot be	International Religious Freedom.
			measured in	In March 2013, GAO reported that
			terms of financial	although the act directs State and the
			benefits.	Commission to cooperate, they have not
				defined how they should interact, and
				their level of interaction has varied
				greatly over the years.
				This lack of coordination has sometimes
				led the two bodies to different
				conclusions in their designations of
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				overseas violations of religious liberties. Their indecisiveness, when made public, has strained diplomatic relations with other countries targeted by these bodies.
AREAS OF COST SAVI	NGS			other countries targeted by these bodies.
12. Combatant Command Headquarters Costs	6 geographic combatant commands	1 - DOD	Savings of \$340 million in headquarters personnel costs	DOD operates 6 geographic combatant commands with thousands of headquarters personnel and military service component commands assigned to it.
			Possible savings of \$60-70 million annually if AFRICOM headquarters relocated to U.S.	By FY 2012, mission and headquarters costs at 5 of DOD's geographic commands had grown to almost \$1.7 billion, with \$1.1 billion for the headquarters and \$604 million for the supporting service component command headquarters.
				Authorized military and civilian positions increased by about 50 percent from fiscal years 2001 to 2012.
				DOD has not periodically evaluated the commands' authorized positions to ensure they are still needed to meet authorized missions.
				DOD's 20 percent headquarters reduction if applied to the combatant commands' \$1.7 billion could achieve up to \$340 million in savings.
				DOD's decision to keep AFRICOM headquarters in Stuttgart, Germany, did not fully explain why operational factors outweighed the possibility of saving between \$60 million to \$70 million annually by moving the headquarters to the U.S.
13. Advanced Technology Vehicles Manufacturing Loan Program (ATVM) (Page 108)	N/A	DOE	\$4.2 billion one time savings	Congress appropriated \$7.5 billion to pay the credit subsidy costs of loans that the Department of Energy gives out to manufacturers of environmentally friendly vehicles.
(. ugc 100)				As of spring 2013, DOE was had \$4.2 billion remaining in the program and was not actively considering new applications from manufacturers and cannot demonstrate demand from qualified applicants.

				GAO recommends rescinding all or part
14. Coin Inventory Management	12 regional Federal Reserve	1 - Federal Reserve	NA	of the \$4.2 billion. Coin management costs—including handling, transfer, and support costs, among others—at the Federal Reserve rose 69 percent from 2008 to 2012.
	Banks			Although coin management costs have risen since 2008, the Federal Reserve has not taken steps to systematically assess both factors contributing to this rise and also isolate elements of management that could lead to costs savings.
				In October 2013, GAO also found that coin management costs differed across Reserve Banks, with increases in the 2008 to 2012 time period varying from 36 percent to 116 percent among different Federal Reserve banks.
				Greater savings from coin management can be transferred to the General Fund of the U.S. Treasury.
15. Collection of Unpaid Federal Taxes	3 proposals outlined	1 - IRS	\$500 million in savings over a 5-year period	In January 2012, the IRS estimated it had a net tax gap of \$385 billion. GAO has identified areas where the government can enhance its collection efforts, including:
				1) Revoking the issuance of passports in certain circumstances, related to federal tax debts. In March 2011, GAO reported that State issued passports to over 224,000 individuals who collectively owed over \$5.8 billion in unpaid federal taxes.
				2) A portion of the tax gap is owed by Medicaid providers. In July 2012, GAO reported that the IRS could have collected between \$22 million and \$330 million in just three states—New York, Texas, and Florida—if it had been authorized to use a continuous levy (seizure) of Medicaid payments from delinquent medical providers, a technique that is allowed to collect
				unpaid taxes on Medicare payments. 3) In September 2013, GAO reported that about 8,400 government civilians

				who had a federal security clearance collectively owed approximately \$85 million in unpaid federal taxes. Federal law currently does not permit IRS to disclose taxpayer information, including unpaid federal taxes, to federal officials without consent from the taxpayer. GAO recommends evaluating the feasibility of federal agencies obtaining tax debt information for the purpose of investigating clearance applicants.
16. Federal Real Property Ownership and Leasing	NA	GSA	At least \$866 million in savings if properties were owned rather than leased	GSA's capital planning approach lacks transparency and strategic focus. GSA does not follow the leading capital-planning best practices identified by GAO's Executive Guide or OMB's Capital Programming Guide. This results in a lack of information in the long-term consequences of high value leases. GSA's lease prospectuses do not discuss the length of time a space is needed or evaluate alternative to leasing space and they do not prioritize the items in their capital plan, which makes it difficult to compare the priority of certain courthouses or land port-of-entry projects comparatively.
17. Online Taxpayer Services	NA	IRS	"Hundreds of millions" annually according to IRS	The IRS could save hundreds of millions if it made improvements to online services which would reduce the need for taxpayers to call the IRS. GAO recommends that the IRS develop a long term strategy, study leading practices, develop business cases that include cost-benefit analysis, and review risk mitigation plans.
18. Real Estate- Owned Properties	NA	FHA	Savings of at least \$1 billion in one year	When mortgages insured by the Federal Housing Administration (FHA) are foreclosed they become Real Estate Owned (REO) properties in FHA's possession. FHA is significantly less efficient at taking possession, maintaining, evaluating, and selling REO properties than other federal housing entities (Fannie Mae, Freddie Mac, and the VA). The other federal housing entities

19. Reverse Auctions in Government Contracting including Commercial Items	NA	4 agencies account for 70% of FY2012 reverse auctions - Army, DHS, Dept. of the Interior, and VA	"[D]ue to the lack of reliable and detailed agency-wide data, it is not possible to estimate the extent of potential cost savings associated with the use of reverse auctions in contracting for products and services."	averaged a span of 200 days between the foreclosure and final disposal of properties, while FHA averaged 340 days. GAO found that if FHA were as efficient as the other entities, in 2011 alone they could have avoided \$600 million in taxes, homeowners' association fees, and maintenance costs and also increased proceeds from sales by \$400 million. "GAO found that competition and savings-two of the key benefits of reverse auctions cited by the agencies-were not always being maximized. Both had been limited because not all reverse auctions involved interactive bidding, where vendors bid against each other to drive prices lower. GAO found that over 1/3 of FY 2012 reverse auctions had no interactive biddingGAO also found that the agencies paid a company that provided the reverse auction services \$3.9 million
				in fees for these auctionsGAO also found that agencies were not aware of the fees they were paying."
20. Tax Policies & Enforcement	NA	1	Billions of dollars annually in possible savings	The current net tax gap is at least \$385 billion. "GAO found more than 200,000 instances where it appeared that taxpayers with unreported foreign accounts may have chosen not to participate in one of IRS's offshore programs." The IRS can realize cost savings and increase revenue by identifying continued offshore tax evasion and evaluating whether the agency's streamlined corporate audit process is meeting its goals. The IRS does not have a system to track resource savings, and it does not know the amount of resources savings through its corporate audit process.
21.Medicaid Demonstration Waivers	NA	CMS only	At least \$21 billion could be saved by enforcing the law of budget neutral for	CMS can allow demonstration projects for delivering Medicaid services, but they are supposed to be budget neutral. HHS did not hold states to this, and they spent billions in extra funding.

			any Medicaid demonstration projects	
22. Disability Insurance	NA	SSA	"In August 2013GAO estimated that SSA made \$1.29 billion in total potential overpayments to about 36,000 individuals as of January 2013." "Estimating the total amount of overpayments is not possible without SSA conducting a detailed investigation of each case."	"GAO estimated DI program overpayments on the basis of work activity performed by two populations of individuals. The first population received potential overpayments due to work activity during the DI program's mandatory 5-month waiting periodThe second population received potential overpayments due to work activity beyond the program's trial work periodOur work indicates that SSA's inability to identify work activity during the waiting period may result in large overpayments to beneficiaries who are ineligible for benefits"
23. Veterans' & Survivors' Benefits	NA	1	\$4 million annually in possible savings from reduced mandatory spending	The VA could reduce direct spending if Congress enacted a look-back review and penalty period for claimants who transfer assets for less than fair market value before applying for pension benefits that are available to elderly low income wartime veterans or those with disabilities unrelated to their military service. In FY 2012, the VA provided almost \$5 billion in pension benefits to 518,000 recipients (314,000 veterans and 204,000 survivors). Two-thirds of recipients were over age 65. The VA pension program is means tested and is meant to provide increased benefits to the poor. But because the VA allows potential recipients to transfer benefits below fair market value before applying for the pension benefit, the pension is being directed to some individuals with higher incomes and assets. For example, the GAO found in one case, a pension recipient transferred more than \$1 million in assets into an irrevocable trust less than three months before applying for veterans pension

				benefits intended to help low-income veterans.
24. Information Technology Investment Portfolio Management	NA	26 agencies required to participate in PortfolioStat	\$5.8 billion in cost savings through 2015	"Twelve agencies could not ensure the completeness of their commodity IT baseline, either because they did not identify a process for this task or faced challenges in collecting complete information"
				"Thirteen agencies reported that they still had not completed the migration of two commodity IT areas to a shared service as of August 1, 2013, even though they reported to OMB that these efforts would be completed by December 2012"
				"Six agencies reported limitations in their CIO's authority to review and approve the entire portfolio[OMB's] efforts could be strengthened in order to address weaknesses GAO identified in the implementation of the [PortfolioStat] initiative."
25.Better Data to Mitigate Foreclosures	NA	3 (FHA, VA, USDA)	Possible savings of "millions of dollars on an annual and recurring basis"	The Federal Housing Administration, and the VA and the Department of Ag better manage the costs associated with foreclosure mitigation efforts with additional data collection.
				"Research on the effectiveness of these efforts [federal foreclosure mitigation programs], however, has been limited, and the relationships between particular mitigation actions and loan and borrower characteristics on keeping loans current are not well understood."
				Three of the six agencies reviewed by GAO had not incorporated analyses of long-term costs into their loss mitigation efforts. The FHA has no updated its analysis of loan performance and long-term costs to reflect changes to its loss and foreclosure mitigation activities since 1996. USDA and the VA have also not incorporated analyses of long-term costs into their loss mitigation efforts.
				According to GAO, if the agencies better understood the performance and costs of each mitigation action, they would

				increase effectiveness of the programs, and limit long-term costs. If the USDA, VA, and FHS improve their loss mitigation efforts resulting in even a modest reduction in claims, "millions of dollars in savings" could be achieved. For example, in 2012 alone, if FHA had saved even one percent on its \$17 billion in claims, it would have saved \$176 million.
26. Housing Choice Vouchers Rent Reform	NA	1	\$11 million to \$1.8 billion in annual spending reductions Or allow housing agencies to serve from 1,400 to 287,000 additional households	Improvements in data collection under the Moving to Work program would result in savings or expansion of housing assistance to additional low-income households. HUD's voucher program is one of the largest of HUD's rental housing assistance programs, through which it pays subsidies to landlords to help eligible households rent units on the private market. If Congress reformed the voucher program by increasing minimum rents, asking households to pay 30 percent of their gross income in rent, or a asking for a percentage of the applicable fair market rent, or some combination of these reforms, significant savings could be realized, or additional low-income households could be served.