



Understanding Why Federal Oversight Recommendations Stay Open

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About the Program Integrity Alliance

The Program Integrity Alliance (PIA) is a 501(c)(3), non-profit organization working to strengthen integrity in public spending through data, evidence, and innovation.

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Unimplemented recommendations issued by oversight entities represent a lost opportunity to improve the way government delivers for the American people. Interviews with practitioners pointed to the following key factors in whether recommendations are implemented.

Key Takeaways

- **Leadership attention drives or disrupts recommendation implementation.**
Recommendations advance when leaders prioritize them and stall when leaders change or treat oversight as an obstacle rather than a tool for improvement.
- **Agencies lack resources to implement every recommendation.**
Recommendations that align with agency priorities are more likely to advance. Clear risk prioritization helps agencies address the most consequential recommendations first.
- **Congressional attention is a strong motivator for closing recommendations.** Hearings, legislative mandates, and appropriations conditions motivate agencies to act, but congressional engagement with oversight has declined.
- **Many recommendations take years because they address structurally difficult problems.** Oversight generally credits only full implementation.
- **Constructive working relationships between oversight and agencies are key.** Regular communication and early briefings on draft findings build mutual understanding.
- **Oversight findings often arrive too late to be actionable.** Shorter, faster, and interim products can deliver findings while they are still relevant to agency operations.
- **Clear recommendations are easier to close.** Recommendations addressing several deficiencies at once, or those with vague or ambiguous wording, are difficult to close.
- **Agency disagreement is more common than formal responses show.** Agencies sometimes agree with a recommendation on paper while having no plan to implement it, so the recommendation stays open in official records while implementation has stalled.

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Abbreviations

AI	Artificial Intelligence
DOI	U.S. Department of the Interior
GAGAS	Generally Accepted Government Auditing Standards (The Yellow Book)
GAO	U.S. Government Accountability Office
HUD	U.S. Department of Housing and Urban Development
IRS	Internal Revenue Service
OIG	Office of the Inspector General
OMB	Office of Management and Budget
PIA	Program Integrity Alliance
PRAC	Pandemic Response Accountability Committee
SBA	U.S. Small Business Administration
USDA	U.S. Department of Agriculture

Introduction

Oversight work conducted by the U.S. Government Accountability Office (GAO) and the Offices of the Inspector General (OIGs) provides Congress and the public vital information about how agencies are operating, the extent to which they are meeting their objectives, and whether they are stewarding taxpayer dollars efficiently. Recommendations are the key mechanism the oversight community uses to hold agencies accountable. Yet over 17,000 of those recommendations remain open, and close to a third of them have been open for at least four years.¹

In a 1990 letter to Senator John Glenn and Congressman John Conyers, former Comptroller General Charles Bowsher lamented that a recent GAO report had flagged deficiencies the audited agency had known about for years and failed to correct. Bowsher wrote that “currently, no mechanism exists to ensure that agencies take corrective action” and noted that Congress could take a more active role in closing the gap between oversight findings and agency implementation.² This paper takes Bowsher’s thesis further, exploring data and practitioner perspectives to identify conditions under which recommendations are or are not implemented.

The sections that follow characterize the recommendations that remain open, using current data; present practitioner insights on unimplemented recommendations; and outline potential steps, drawn from practitioner ideas and the evidence in this paper, to improve their full and timely implementation.

Characteristics of open recommendations

As of October 2026, 17,754 GAO and OIG recommendations were open across the federal government. Of these:

¹Figure derived from the Program Integrity Alliance’s Recommendation Spotlight: <https://www.programintegrity.org/rec-spotlight?src=apps>. The Recommendation Spotlight is the only aggregate list of recommendations across GAO and oversight.gov. Data in this report are as of October 2026.

²Charles A. Bowsher, Comptroller General of the United States, to Senator John Glenn, Chairman, Senate Committee on Governmental Affairs, and Representative John Conyers, Jr., Chairman, House Committee on Government Operations. *High Risk: Letter to Congressional Committees Identifying GAO’s Original High-Risk Areas*. January 23, 1990.

- About 30 percent of open recommendations, or 5,419, were made by GAO.
- About 70 percent of open recommendations, or 12,335, were made by OIGs.
- About 19 percent, or 3,319 open recommendations, are considered “high priority”.
- 686 GAO recommendations were reported as partially addressed. OIGs do not capture partially addressed statuses in their data.³

Nearly a third of open recommendations, 5,521, are at least four years old, and 4,165 are at least five. Table 1 shows open recommendations by age, broken down by GAO and OIG.

Table 1: Open recommendations by age as of October 2026

Age	All open	Share	GAO	Share	OIGs	Share
Under 1 year	3,936	22%	1,068	20%	2,868	23%
1 to 2 years	3,741	21%	965	18%	2,776	23%
2 to 3 years	2,629	15%	897	17%	1,732	14%
3 to 4 years	1,926	11%	626	12%	1,300	11%
4 to 5 years	1,356	8%	539	10%	817	7%
5 years and over	4,165	23%	1,324	24%	2,841	23%
Total	17,754		5,419		12,335	

Note: Recommendation counts derive from the Program Integrity Alliance open recommendations dataset as of October 2026. Recommendation age is based on the difference between the final report publication and the day of analysis. Percentages are rounded to the nearest whole number and may not sum to 100 percent. One Oversight.gov record did not have a report issue date, which accounts for the total sum of the OIG recommendations of 12,334.

³Open recommendation counts come from PIA’s dataset, compiled from GAO’s website and Oversight.gov (which publishes federal OIG reports and recommendations) and retrieved October 9, 2026. PIA’s data caps age at 20 years, meaning that recommendations over 20 years old are not included in this count. Closed recommendation data is not published, so closure can only be inferred from a recommendation’s disappearance from the open population. About 15 percent of records have no associated report, and about 2 percent each are blank or redacted.

GAO's open recommendations are generally older than OIGs' open recommendations. Approximately 34 percent of GAO's open recommendations are four years or older and 38 percent are under two years old, compared with 30 and 46 percent of those made by OIGs, respectively.⁴

The number of open recommendations generally aligns with agency size. Table 2 shows the ten federal agencies with the highest volume of open recommendations.

Table 2: Ten federal agencies with the most open recommendations as of October 2026

Agency	Open recs	Share of all open recs
Department of Defense	2,690	15%
Health and Human Services	2,156	12%
Homeland Security	1,273	7%
Veterans Affairs	1,067	6%
Treasury	800	5%
Housing and Urban Development	759	4%
Transportation	701	4%
Justice	696	4%
State	632	4%
Energy	562	3%

Note: Percentages are rounded to the nearest whole number. The table shows only the ten agencies with the most open recommendations, not all federal agencies.

Interview findings

We interviewed 16 current and former officials from entities that make and oversee recommendations—GAO, OIGs, and the Office of Management and Budget (OMB)—and from agencies that implement recommendations (implementing agencies).

⁴GAO generally conducts systemic performance audits and OIGs conduct a range of audits, including performance audits, single-entity audits, and investigations which may yield shorter turnaround recommendations.

Interviewees discussed key reasons that recommendations are not implemented and practices that contribute to recommendation implementation. Both oversight and implementing agencies acknowledge that not every recommendation will be implemented. GAO reports that about 60 percent of its new reports include recommendations, and that about 75 percent of past recommendations are implemented over a four-year period.⁵

The themes presented in this paper reflect the topics that most interviewees noted as relevant to recommendation implementation. Interview findings are illustrative examples and perspectives; they are not generalizable.

Leadership attention and turnover

Agency leadership is instrumental in setting and implementing priorities, ensuring that agency activities are strategically aligned, and setting the operational tone. Changes in leadership, from routine churn to political turnover, can affect those priorities and strategic direction. Of the 16 individuals we interviewed, 14 said that leadership attention is a key factor that contributes to whether recommendations are implemented and noted that leadership turnover, whether at the career or political level, can affect implementation efforts. For instance, new leadership may prioritize or deprioritize issues captured in recommendations, which affects the resources dedicated to implementing them. Additionally, agency leadership's perceptions and approaches toward oversight can shape how staff respond to recommendations. For example, a leader who views oversight as constructive may be more likely to prioritize implementing recommendations than a leader who views oversight audits as obstacles. Interviewees offered examples of how leadership attention can affect recommendation implementation, discussed below.



Leadership attention is a key factor that contributes to whether recommendations are implemented.

A former implementing agency official described the impact of tying the implementation of priority recommendations to leadership performance. For example, one agency Secretary identified nine Inspector General recommendations and tied their implementation to agency leaders'

performance. This incentivized agency leadership to prioritize and implement all

⁵<https://www.gao.gov/about/what-gao-does/recommendations>

nine recommendations and to find ways to improve the related programs beyond the recommendation requirements. In contrast, a different agency Secretary did not explicitly prioritize a set of recommendations until a high-profile incident involving data disclosure led the Secretary to prioritize related recommendations. That shift enabled agency executives to dedicate the resources and focus needed to address the deficiencies.

Oversight interviewees from GAO and OIGs said that leadership turnover, especially administration transitions, can disrupt recommendation implementation. For example, a GAO official described an instance in which an agency was making critical progress on implementing priority recommendations. However, a new Chief Information Officer halted progress on the recommendations. Conversely, a former OIG official recalled an instance in which a Secretary prioritized clearing as many open recommendations as possible. In response, the department set up processes to make policy changes and address recommendations quickly.

Leadership perception of oversight can also influence recommendation implementation. A former OMB official noted that agency leadership at times models adversarial relationships with oversight, based on the perception that oversight is critical of agency operations. In these situations, agency officials view the oversight agencies as critics rather than collaborators. Another former OMB official observed that agency leadership prioritization of oversight has declined, which translates into lower responsiveness when resolving recommendations. OIG interviewees said that tone from the top—specifically leadership support of strong oversight—can smooth the way for audit work and recommendation implementation. An implementing agency official said that without leadership appreciation or understanding of the oversight process, open recommendations can be ignored.

Capacity and prioritization

Implementing agencies often balance multiple priorities amidst a backdrop of scarce resources. Oversight recommendations compete with ongoing implementation of statutorily required programs, political priorities, legal and operational compliance for agencies' attention and personnel. Of the 16 interviewees, 14 said that agencies cannot implement every recommendation they receive and must triage and prioritize recommendations. Seven interviewees

described the volume of open recommendations as overwhelming to implementing agencies.

Interviewees from implementing agencies and OMB noted that recommendations require resources to implement, and agencies direct resources towards their highest priorities. Two interviewees noted that executive branch agencies have recently lost a large share of their staff; remaining resources will be stretched thinner, and oversight recommendations may be deprioritized further. An OIG official described an agency with multiple consecutive disclaimers on its financial statements that did not have the funding to fix its records. Resolving those deficiencies would have meant redirecting resources from grantees and away from the agency's mission. A former OMB official noted that the number of ongoing GAO audits often outweighed OMB's capacity to respond. A former implementing agency official noted that low-risk findings may not merit allocating scarce resources; another former implementing agency official proposed risk-tiering recommendations according to criteria such as effect on taxpayers, public trust, and the impact of the deficiency.

Officials from GAO and OIGs acknowledged that prioritizing recommendations helps ensure agencies address the highest-risk ones, and noted that without effective prioritization, high-risk recommendations can be deprioritized. However, prioritization can be difficult; a GAO official said that compiling GAO's first Priority Letter for Congress was challenging because GAO staff did not want to classify recommendations as low priority. Two other GAO interviewees acknowledged that some recommendations have higher impact than others and said they are often asked to identify which. OIG interviewees noted that revisiting risk classifications for old recommendations can help agencies triage implementation; a five-year-old recommendation classified as high-risk may be superseded by other recommendations that are more relevant.

Congressional attention and the budget

Interviewees generally viewed Congress as the external force most capable of moving a stalled recommendation. They described a range of congressional tools to enforce implementation: report language, hearings, legislative mandates, and conditions on appropriations and the budget process. Of the 16 interviewees, 13 said that congressional attention can help to incentivize recommendation implementation. Several interviewees from OMB and implementing agencies said

that recommendations have no connection to the federal budget cycle or agency planning processes, even though the budget cycle could be a vehicle to highlight open recommendations.

All GAO interviewees described how congressional attention on recommendations correlates with implementation. Two GAO officials noted that open recommendations can lead to constructive oversight hearings, but GAO testifies about a quarter as often as it did over a decade ago.⁶ Both officials noted that extreme partisanship in Congress hinders oversight efforts. Three officials said that when recommendation requirements are written into appropriations language, agencies pay more attention to recommendations and noted that Congress can withhold funds over unimplemented recommendations.

A former OMB official described congressional actions intended to help with implementation, including letters from a Senate committee to every cabinet secretary listing open recommendations and requesting a meeting. The official also cited a ‘results caucus’—an effort to give bipartisan leadership responsibility for overseeing recommendation implementation. A former implementing agency official said that audit recommendations should weigh more heavily in congressional budget justifications.

Similarly, agency and OMB interviewees said the budget process is disconnected from recommendations, which could hinder implementation. A former implementing agency official proposed attaching recommendation conditions to apportionments to give recommendations political attention. Three officials said that oversight recommendations should be compatible with budget submissions, strategic reviews, and planning processes agencies are already required to run. From the oversight perspective, a former OIG official said OMB should lead standardization efforts and issue guidance for implementing budget justification tables related to open recommendations.⁷

⁶GAO reports 46 testimonies in fiscal year 2025 against a target of 90. U.S. Government Accountability Office. FY2025 Performance and Accountability Report. GAO-26-900644. January 2026.

⁷OMB guidance would supplement existing statutory requirements in the GAO-IG act of 2019. U.S. Congress. Good Accounting Obligation in Government Act (GAO-IG Act). Public Law 115-414, 132 Stat. 5430. January 3, 2019.

Complex root causes

Systemic change in government takes time: modernization and change efforts must account for stakeholder networks, technical interdependencies, and layered statutory and operational requirements. Oversight entities like GAO often target recommendations at the root causes of systemic problems, so implementing them can be equally complex. Of the 16 interviewees, 12 said that recommendations take significant time and effort to implement because the underlying problems they address are structurally hard, require changes to systems, organizations, or funding, or depend on actors outside the agency.

Oversight interviewees emphasized that recommendations tend to target systemic problems that resist easy fixes. A GAO official said that GAO's implementation window of five years reflects how long complex, systemic changes take. One GAO official observed an inherent challenge: agencies have to translate criteria-based recommendations into operational reality, and implementation can depend on a favorable operating environment. Another GAO official described an instance in which GAO recommended moving an initiative to a better-aligned office. The agency agreed, but implementing the recommendation required reorganization, funding, and change management after 25 years of operating within a different structure. The official also described instances in which all stakeholders agreed with a recommendation, but no single entity took responsibility for implementation.

Agency interviewees described the same dynamic from the implementation side. A former implementing agency official recalled an access-control finding that recurred every year; information technology staff promised to fix the issue each year, but the finding could not close until the agency changed its system architecture. Similarly, a former implementing agency official noted that most changes in government cannot be made in isolation, because they touch data systems, business processes, organizational structures, statutory requirements, and multiple interfaces concurrently; each dependency adds time and risk. A former OMB official noted that progress can be incremental, particularly when agencies are working to change legacy systems or processes.

Interviewees also noted that implementing some recommendations depends on external parties. An OIG official described recommendations whose implementation depends on parties outside the agency, such as international partners, unionized workforces and grantees. Organizational structure can pose similar obstacles. A

GAO official noted that recommendations made to specific entities within an agency, such as the Office of the Secretary of Defense, often depend on the actions of other parts of the department.

Relationships between oversight and agencies

The independence of oversight entities is critical to maintaining trust with policymakers and the public. To maintain this trust, GAO and OIGs may keep implementing agencies at arm's length outside of audits. Yet oversight entities often have knowledge of cross-program practices and leading standards that could be valuable to implementing agencies, particularly as implementing agencies design programs to meet the standards that oversight measures them against, and as they implement recommendations.

Of the 16 interviewees, 10 said that sustained, constructive relationships between oversight bodies and agencies are key to recommendation implementation. Specifically, interviewees described relationships built over time as a condition under which agencies raise problems voluntarily, audits improve, and recommendations close. On the other hand, nine interviewees said that adversarial relationships, or program-office resistance to oversight, suppress implementation regardless of a recommendation's merit. Interviewees traced the hostility to program offices that treat outsiders as adversaries, and to oversight staff who approach audits as a search for wrongdoing.



Sustained, constructive relationships between oversight bodies and agencies are key to recommendation implementation.

Interviewees from every cohort described the practical benefits of strong working relationships between auditors and auditees. For example, a former implementing agency official cited meetings during which OIG and agency officials regularly collaborated on ongoing audit issues as a method of operating more effectively and efficiently.

Another former implementing agency official said that this type of collaboration helped to ensure that the implementing agency understands auditors' needs, and auditors understand the implementing agencies' operational challenges. Another implementing agency official described a partnership effort with the OIG in which the OIG briefed the implementing office on draft recommendations before

publication. OIG and agency leadership then discussed disagreements, and in many instances, recommendations closed before they were published.

GAO interviewees described similar practices. For instance, a GAO official described a monthly coordination call with the heads of the auditee programs, which helped the programs focus on key GAO recommendations. Another GAO official said that building relationships with agency counterparts is an informal expectation for GAO executives. Interviewees also described the cost of neglecting relationships. A former OIG official said that a lack of collaboration can poison the relationship between auditor and auditee, and a former OMB official described a significant effort to build a less adversarial, more trusting relationship with OIG colleagues.

Ten interviewees from OIGs, OMB, and implementing agencies said that proactively engaging with auditees outside of audits does not compromise independence. For example, a former OIG official interpreted existing government-wide guidance on independence – including the Inspector General Empowerment Act of 2016 and the Yellow Book – as permitting OIGs and agencies to coordinate on data matching as a non-audit service if the implementing agency maintains decision-making authority.⁸ This interviewee said that this capability was under-used by OIGs. Another OIG official said that OIGs can audit a program on its design before transactions occur, and that doing so does not compromise independence. Offering measured, informal help without stepping into management decisions is one way OIGs can share their expertise.

Implementing agency and OMB interviewees welcomed proactive engagement from oversight entities. For instance, a former implementing agency official said early involvement from the OIG regarding significant findings is helpful so the agency can take corrective action sooner. This official acknowledged that while the OIG cannot approve or disapprove of implementation plans or program design, OIGs can give valuable advice. They said that training and permission structures that define the bounds for proactive engagement and advice from OIGs could be helpful. Similarly, a former OMB official said that their office invited GAO to every meeting when implementing a transparency law, so that GAO would see the trade-offs in decision-making and could explain them to Congress.

⁸U.S. Government Accountability Office. Government Auditing Standards: 2024 Revision (GAGAS 2024). GAO-24-106786. February 2024 and U.S. Congress. Inspector General Empowerment Act of 2016. Public Law 114-317, 130 Stat. 1595. December 16, 2016.

GAO interviewees disagreed on whether auditors should proactively engage with auditees and whether such engagement infringes on GAO's independence. For instance, one official described proactive engagement as necessary for GAO to realize its impact. Another GAO official described an instance in which their team participated in a proactive brainstorming session with an implementing agency. The team was uncomfortable with the engagement, but the agency later credited GAO's input in a new federal rule. A third GAO official acknowledged that proactive engagement with agencies sits in a gray area for auditor independence, but said that GAO could benefit from more of it. Another GAO official took the opposite view, noting that because GAO's work originates in congressional requests, front-end engagement is with Congress rather than with audited agencies. This official said that GAO's position in the legislative branch prevents it from more proactively collaborating with agencies.

Most interviewees said that independence concerns about proactive engagement rest more on appearance and culture than on actual conflicts. A GAO official said that the appearance of independence can drive behavior more than any actual threat to independence. A former OMB official described some OIGs' reticence to proactively engage as unnecessarily purist. A former implementing agency official said that oversight can maintain independence in a gray area if it engages in an advisory role and implementing agencies keep decision-making authority.

Lastly, implementing agency interviewees described how program staff can feel adversarial toward auditors. A former implementing agency official said that program employees become advocates for their programs and view anyone outside the program office, including oversight officials, as adversaries. An implementing agency official said that the idea of oversight and agency officials working towards a shared goal is uncommon, and oversight can often feel punitive rather than constructive. OIG interviewees generally agreed that collaborative approaches to audits yield better outcomes than adversarial approaches, but that agencies can at times block auditors.

Timeliness and oversight product types

Oversight traditionally presents findings in letter reports—comprehensive and standardized presentations of methodology, context, findings, and recommendations spanning the entire audit. Letter reports often take a year or more to complete. High-quality evidence takes time to collect, validate, and

analyze, and audit standards require intensive quality assurance and comment periods before release. As a result, findings valuable to agencies or policymakers can be delayed: topics go stale, lawmakers move on, and the report may become irrelevant.

Of the 16 interviewees, 10 said that oversight products often arrive too late, or in a form that does not fit how agencies and Congress make decisions. Interviewees from every cohort described the traditional model—a lengthy report issued a year or more after initiation—as poorly matched to the pace of agency decision-making. Several described shorter, faster, or forward-looking alternatives already in use or under development.



Oversight products often arrive too late, or in a form that does not fit how agencies and Congress make decisions.

Implementing agency and OMB interviewees described how delays in issuing oversight reports erode the value of findings. For example, an implementing agency official said that findings are often a year old by the time a report issues; in one case, this official corrected a deficiency and requested

recommendation closure before the report was published. A former OMB official said that the timing of recommendations is often too divorced from realistic implementation timelines to be actionable. This official recalled an instance in which an oversight agency issued recommendations about an inventory that no longer existed.

Oversight interviewees generally agreed that findings could be timelier and described efforts to address this issue. A GAO official said that the traditional 50-page report issued a year after fieldwork no longer fits information cycles. Another GAO official said that GAO can conduct work more incrementally to improve the timeliness of findings. A third GAO official noted that alternative product types, such as letter briefs and technical assistance, enable auditors to publish findings faster; however, these products do not typically include recommendations. Similarly, a former OIG official said that auditors should issue interim reports rather than waiting until the entire project is finished to communicate findings.

Recommendation design

Oversight entities generally follow guidelines when formulating recommendations. For instance, GAO targets recommendations to the root causes of the problems they

identify using the 'Criteria, condition, cause, and effect' framework. However, as written, recommendations vary in prescriptiveness, evidence required for closure, responsible recipient, and consideration of operational realities.

Of the 16 interviewees, 9 said that recommendations must be clear, actionable, and specific about who must act, but generally disagreed about whether oversight should consider agencies' operational realities when issuing recommendations. Oversight interviewees described the components of a well-designed recommendation. A GAO official listed four standards auditors should strive to meet: recommendations should be actionable, outcome-oriented, achievable within existing authorities, and clear about the evidence needed for closure. Another GAO official said that recommendations should address one deficiency each, as recommendations with multiple clauses (i.e. recommendations addressing several deficiencies at once) are difficult to close. This official added that oversight entities should target actions to root causes; for instance, an auditor should avoid directing an agency to develop a plan when a decision would address the deficiency.

Another GAO official observed that auditors tend to focus too much on precise recommendation wording and not enough on recommendation intent. This official noted that sharing draft recommendations with agencies before the formal review period helps ensure the agency and GAO agree on what the recommendation is meant to accomplish. Lastly, an OIG official said that recommendations should target actual change rather than additional study.

Two former OMB officials said that recommendations should be constructive, achievable, and compatible with a roadmap that advances the auditee's mission. Similarly, a former implementing agency official noted that GAO's high-risk language is amorphous and does not create standards against which agency leaders can be measured. Another implementing agency official said that a recommendation that does not clearly name interdependencies between implementing offices is more likely to fail.

Oversight interviewees presented varying opinions on whether oversight should consider the operational realities of an auditee when deciding whether to issue recommendations. Three GAO officials said that a recommendation must recognize operational realities or agencies will not implement it; one specifically said that doing so does not compromise GAO's independence. One official noted that incremental recommendations can be more helpful than systemic ones when the

agency's resources are scarce. An OIG official noted that ignoring the full context of an agency's operating environment can be misguided.

However, one GAO official said that GAO cannot judge an agency's ability to implement recommendations, because doing so would move GAO away from its audit standards. Such a judgment would be subjective, inconsistent, and dependent on an agency's own account of its capacity, which is often itself the subject of audits. This official noted that non-prescriptive language enables agencies to decide how they want to implement the recommendation. A former OIG official added that feasibility is addressed in the management response rather than in the recommendation itself.

OMB and agency interviewees said that recommendations not aligned with political or operational realities are less likely to be implemented, and that those aligned with them are more viable. A former implementing agency official noted that oversight recommendations lack flexibility for incremental deployment.

Disagreement and pro forma agreement

Oversight entities and implementing agencies often approach audits from different perspectives. What an auditor sees as a deficiency, an agency official may see as the cost of doing business, and a recommended action, such as writing a strategic plan, may not seem a worthwhile use of resources. When oversight and implementing agencies disagree, whether openly or not, recommendations stay open.

Of the 16 interviewees, 8 said that agencies disagree with recommendations more often than their formal responses show. Interviewees described three ways this happens: agencies concur *pro forma* to avoid public disagreement; internal dissent persists after formal concurrence; or no recorded category exists for recommendations an agency has decided not to implement. In each case, a recommendation remains open on paper while implementation has effectively stalled.

Agency and OMB interviewees noted that an agency's disagreement is not always captured by the 'concur/non-concur' binary. A former implementing agency official said that agencies sometimes agree with a recommendation *pro forma* because the Secretary does not want to publicly disagree with GAO or an OIG. Despite agreeing publicly, the agency has no plan to implement it. For these cases, the official proposed a third classification alongside concur and non-concur. Similarly,

a former OMB official described a strong disagreement about the facts of a finding and suggested that agencies and oversight need a way to agree to disagree so that such recommendations do not receive the same follow-up time and resources. A former implementing agency official agreed that in such instances, oversight and agencies should find a more constructive path forward.

Oversight interviewees also discussed disagreements on recommendations, including unstated disagreement. An OIG official noted that some agencies fundamentally disagree with a recommendation and intend to wait it out until it is overcome by events or forgotten. GAO interviewees said that they consider recommendations with stated disagreements to be open. One GAO official said that agencies sometimes disagree with a recommendation at first and implement it later. Another GAO official said that when an agency states it will not implement a recommendation, GAO keeps the recommendation open. A third GAO official said that their team tracks a separate list of recommendations their auditee has not concurred with or has said it will not implement and that these amount to less than 10 percent of open recommendations.

Practitioner ideas for consideration

Along with describing key conditions under which recommendations are or are not implemented, interviewees offered the following tactical ideas to address those conditions.

Evaluate and report impact post-implementation. Retrospective evaluation of a sample of closed recommendations can demonstrate whether recommendation implementation changed the condition it addressed. This would show whether those recommendations achieved their desired impacts and, where appropriate, how oversight agencies can improve recommendations.

Conduct staff exchanges between oversight and implementing agencies. Two interviewees recommended staff exchanges between implementing agencies and oversight entities to build mutual understanding of operational realities. Such an exchange would need to avoid conflicts of interest between auditors and auditees.

Review and reclassify older recommendations. An interviewee recommended that oversight and implementing agencies jointly examine older recommendations to determine those that remain priorities. For instance, agencies can pool overlapping

recommendations and present them to the oversight agencies, to agree on which are still relevant or on more efficient actions that close several at once.

Risk-tier recommendations. Implementing agencies can consider tiering recommendations according to taxpayer impact, public trust, and severity of the deficiency. These categories would help agencies triage the highest impact and highest risk recommendations for faster implementation.

Track incremental progress. Systemic change happens incrementally but oversight entities generally give credit to fully implemented recommendations. Oversight entities could consider breaking recommendations for systemic change into more incremental steps.

Classify *pro forma* agreement. Several interviewees proposed developing a category and accompanying process for recommendations that agencies do not plan to implement. This category—built on an agree-to-disagree framing—would disincentivize agencies from agreeing *pro forma* and better enable oversight to track progress on viable recommendations and allocate resources accordingly.

Work incrementally and consider different product types to release findings sooner. Oversight entities can consider more incremental approaches to performance audits for faster issuance of critical information. Similarly, oversight can increase their use of alternative product types, such as briefings, technical assistance, and letters without recommendations to communicate findings sooner.

Propose standards for proactive engagement. There are no standards specifically addressing proactive engagement between auditors and auditees, particularly standards that protect auditor independence while governing technical assistance and advice to agencies. Such standards could amplify oversight impact and place sustained focus on recommendations.

Issue specific guidance governing how to incorporate recommendations in budget justifications. Supplementing the GAO-IG Act, OMB can issue implementation guidance that specifically directs agencies on how to integrate recommendations in budget justifications.

Conclusion

More than 17,000 oversight recommendations remain open across the federal government, and a third of them are over four years old. The practitioners we interviewed on both sides of the oversight relationship provided perspectives on

why recommendations stay open, and the conditions under which they close. Leadership attention dictates agency focus on recommendations, and agencies must triage recommendations against competing priorities in an environment of growing staff scarcity. Congress holds the strongest tools for forcing action but Congressional tools, such as hearings, appropriations language, and the budget cycle, may not be used to their fullest extents to advance recommendations. Oversight products often arrive after decisions have been made, and formal concurrence can mask disagreement that stalls implementation indefinitely.

The same practitioners also discussed how this gap can close. Interviewees pointed to Secretaries who tied priority recommendations to executive performance plans, auditors and auditees who met regularly to resolve issues before reports published, and oversight teams that delivered findings quickly – meaning the problems they addressed were still relevant. The ideas they offered build on those successes: risk tiering, joint review of aging recommendations, an honest category for recommendations an agency will not implement, faster and more incremental oversight products, and clear standards for proactive engagement that protect independence. Each of these steps is within reach of the oversight community and the agencies it serves. Taken together, they point toward an oversight model that measures success not by the number of recommendations issued but by the impact those recommendations had.

Appendix A: Topics for further study

Survey implementing agencies on recommendation impact. In alignment with international examples, conduct a survey of implementing agencies on the impact of oversight recommendations and associated challenges⁹.

Identify and Disseminate Case Studies. Document and publish case studies involving successful, consistent recommendation closure to identify best practices for oversight and implementing agencies.

Design consistent recommendation metadata requirements. Recommendation data across the GAO and OIGs are tracked inconsistently which hinders analysis; consistent metadata requirements and data standards would enable oversight entities or external stakeholders to continuously extract and analyze recommendations for overlap, track closure, and systematically analyze recommendations against impact.

⁹ Ringa Raudla, Külli Taro, Cherlin Agu, and James W. Douglas. "The Impact of Performance Audit on Public Sector Organizations: The Case of Estonia." Public Organization Review 16, no. 2 (2016): 217–233. doi:10.1007/s11115-015-0308-0.

Appendix B: Scope and methodology

Data analysis

Data in the 'Characteristics of open recommendations' section come from the Program Integrity Alliance's Recommendation Spotlight application, which analyzes government-wide recommendations from OIGs and GAO. Data were pulled from PIA's Recommendation Spotlight using artificial intelligence (AI) and checked manually against the source tool.

Interviews and interviewees

Kshemendra Paul conducted 16 semi-structured interviews with current and former representatives from recommendation-making oversight entities (GAO, OIGs); implementing agencies; and OMB, which establishes government-wide practices and requirements for oversight and implementing agency practices. Interviews were conducted in July and August of 2026 using interview guides specific to each group. Interview guides covered the following topics:

- Key factors contributing to whether recommendations are or are not implemented
- Whether specific qualities of recommendations contribute to implementation
- The impact of incentives in oversight organizations on recommendation implementation
- Proactive coordination between auditors and auditees

Interviews were transcribed using Granola and Google Meet. PIA coded them inductively using AI to identify prevalent themes and reviewed the coding manually for accuracy. This report presents the most prevalent themes alongside illustrative examples from interviewees.

Interview findings represent practitioner perspectives and are not generalizable. Table 3 includes a list of interviewees and their respective affiliations.

Table 3: List of interviewees

Interviewee	Affiliations
Allison Bawden	GAO
Cathleen A. Berrick	GAO
Cardell Johnson	GAO
Diana Maurer	GAO
Dave Powner	GAO
Jenny Rone	Former OIG and Pandemic Response Accountability Committee (PRAC)
Anonymous	<i>Oversight Official</i>
Anonymous	<i>Oversight Official</i>
Dan Chenok	Former Office of Management and Budget (OMB)
Deidre Harrison	Former OMB
Robert Shea	Former OMB and Senate staff
Doug Criscitello	Former Housing and Urban Development (HUD), Small Business Administration (SBA), OMB
Teresa Hunter	Former Internal Revenue Service (IRS) and Department of the Interior
Dave Lebryk	Former Department of the Treasury
Danny Werfel	Former IRS
Anonymous	<i>Implementing Agency Official</i>

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