

1 present systematic vulnerabilities in the administra-
2 tion of Federal funds by State and local govern-
3 ments, including practices that are more susceptible
4 to waste, fraud, abuse, and improper payments;

5 (2) assess evidence-based best practices and
6 strategies that have strengthened the integrity of
7 Federal funds administered by State and local gov-
8 ernments and reduced waste, fraud, and abuse in
9 Federally-funded programs;

10 (3) assess program areas and administrative
11 practices at the Federal, State, and local level
12 that—

13 (A) have demonstrated effectiveness in
14 mitigating waste, fraud, abuse, and improper
15 payments; or

16 (B) have shown limited effectiveness in re-
17 ducing such risks;

18 (4) identify Federal tools, resources, and tech-
19 nical assistance available to State and local govern-
20 ments and how such tools may be improved to pre-
21 vent and mitigate the systemic vulnerabilities identi-
22 fied under paragraph (1); and

23 (5) include recommendations to Federal agen-
24 cies and matters for consideration to Congress to
25 address and improve the program areas and admin-

1 istrative practices identified under paragraph (1), in-
2 cluding recommendations to improve eligibility deter-
3 mination and enrollment processes to mitigate risks.

4 (c) SOURCES.—

5 (1) AUDIT AND RELATED MATERIALS.—In car-
6 rying out the preparation of the assessment under
7 subsection (a), the Comptroller General shall rely, to
8 the extent practicable, on existing oversight, audit,
9 and investigative materials to conduct an analysis of
10 Federal funds administrated by State and local gov-
11 ernments, which may include—

12 (A) any finding of a Federal, State, or
13 local auditor, comptroller, treasurer, inspector
14 general, attorney general, or any other similar
15 official with respect to the administration of
16 such funds;

17 (B) any audit required under section 7502
18 of title 31, United States Code; and

19 (C) any other publicly available Federal,
20 State, or local oversight and program integrity
21 data.

22 (2) ADDITIONAL MATERIALS.—In preparing
23 each assessment required by subsection (a), the
24 Comptroller General may supplement the materials
25 described in paragraph (1) with additional analysis

1 and new audit work, including by drawing on prior
2 and ongoing work, where such materials are insuffi-
3 cient to assess the program areas and administrative
4 practices identified under subsection (b)(1).

5 (d) FORM AND METHODOLOGY.—The Comptroller
6 General shall determine the appropriate form and method-
7 ology for preparing and submitting each assessment re-
8 quired by subsection (a).

9 (e) DEFINITIONS.—In this section:

10 (1) IMPROPER PAYMENT.—The term “improper
11 payment” has the meaning given that term in sec-
12 tion 3351(4) of title 31, United States Code.

13 (2) STATE.—The term “State” has the mean-
14 ing given that term in section 6720(a)(4) of title 31,
15 United States Code.

