

EXAMINING CERTAIN STATE-LED DOGE EFFORTS TO ELIMINATE WASTE, FRAUD, AND ABUSE

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KEY POINTS

- The federal Department of Government Efficiency (DOGE) has used a wide array of resources to achieve its objectives.
- Florida and Texas have taken the most initiative in creating a statewide DOGE effort.
- Other states have issued gubernatorial executive orders or introduced bills pertaining to DOGE.
- Texas established the Texas Regulatory Efficiency Office (TREO) during the 89th Legislature in order to streamline state agencies.
- TREO's scope should be expanded to the local government fiscal and regulatory environment.

EXECUTIVE SUMMARY

Following the establishment of the U.S. Department of Government Efficiency (DOGE), several states, including Texas, launched their own state-level initiatives to promote public sector transparency, accountability, and confidence. The purpose, methods, and results of each state-led effort vary, in turn, creating an opportunity to assess the different approaches to eliminating waste, fraud, and abuse in government. This research will analyze major initiatives currently underway and extrapolate any lessons learned to a hypothetical expansion of Texas's own budding effort.

INTRODUCTION

Even with the property tax relief provided by the state legislature, Texans have not been able to fully feel its effects. According to polling by Pulse Decision Science, 84% of Texans agree that property taxes are a major burden for themselves and their families ([Muir, 2026](#)). Local governments have been spending at a rate that outpaces population growth and inflation, resulting in higher taxes. The nearly 5,000 taxing entities that factor into the total property tax bill are the second-most in the nation, just behind Illinois ([Bonura, 2026](#)).

Auditing local governments (Cities, Counties, School Districts, and Special Purpose Districts) is the foundation on which property tax reform must be built. Scrutinizing the complexities of overlapping taxing entities, outdated regulations, unfunded mandates, and plain mismanagement of funds and making that data available

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allows taxpayers to make more informed decisions about how their money is spent. In addition to this investigatory function, audits can help local governments by exposing outdated regulations and unfunded mandates, and by reviewing the functions of the myriad special-purpose districts that may have outgrown their scope or are no longer required.

Fortunately, there is no need to hire a third-party auditor to perform this kind of investigation because Texas recently created the Texas Regulatory Efficiency Office (TREO), which performs many of these functions at the state level. Examining efforts at improving government efficiency at the federal and state levels can provide some direction on how to utilize TREO effectively at the local level in Texas.

FEDERAL DEPARTMENT OF GOVERNMENT EFFICIENCY

The U.S. Department of Government Efficiency (DOGE) was established by Executive Order 14158 (EO) on January 20, 2025, by President Donald Trump. In the EO, the Trump Administration states that its purpose for establishing DOGE was to “[modernize] Federal technology and software to maximize governmental efficiency and productivity” ([Federal Register, 2025](#)). According to the official DOGE website, several contracts, grants, and leases have been revised, renegotiated, or terminated.

To achieve DOGE’s fiscal goals, the EO “direct[ed] each agency head, in consultation with the [U.S. DOGE Service] USDS administrator, to establish a ‘DOGE team’ of at least four employees within each agency” ([Fiorentino & Brass, 2025, p. 1](#)). These four employees commonly included “a team lead, an engineer, a human resources (HR) specialist, and an attorney,” and were charged with ensuring the implementation of the President’s agenda ([Fiorentino & Brass, 2025, p. 1](#)).

DOGE teams can quickly and effectively identify waste, fraud, and abuse in federal agencies using artificial intelligence (AI). By expertly employing AI in this setting, these teams were able “to analyze

agency operations and communications and identify possible targets for cost-cutting” ([West & Stanger, 2025](#)). Reports of DOGE’s savings vary, with the most conservative estimates putting the overall savings from contract termination at \$10 billion ([Sandiford, 2025](#)). Additional cost and operational benefits may accrue, especially “as part of U.S. DOGE’s downsizing efforts, AI may be introduced as a replacement for up to 75% of the federal workforce” ([Kalema, 2025, para. 5](#)).

STATE-LEVEL EFFORTS

While the federal DOGE initiative is still relatively nascent, it has demonstrated what is possible when the right tools and spirit are brought to bear, sparking a wave of innovative state-led efforts aimed at right-sizing state and local governments all around the U.S.

Iowa

Among the several states that have acted through legislation or executive order, there are standouts whose measures Texas should emulate. In Iowa, a DOGE task force put together a 136-page report detailing its efforts to reduce waste, fraud, and abuse. The report emphasized the importance of committing to government efficiency efforts by highlighting past successes. In 2023, Iowa Governor Kim Reynolds directed the first intensive review of the state government in 40 years, leading to \$250 million in savings, reducing cabinet-level agencies from 37 to 16, and closing 600 unfilled positions ([Iowa Department of Government Efficiency, 2025](#)).

The most interesting aspect of the report was how they leveraged technology to improve efficiency. The task force found that implementing AI “could improve data sharing and reporting, reduce fraud losses and automate repetitive tasks.” The report noted that AI can reduce the IT procurement timeline by 20% ([Iowa Department of Government Efficiency, 2025, p. 14](#)). The task force also recommended using AI chatbots to engage with the public to solve common issues more quickly and using machine learning to develop solutions for more complex problems.

Florida

Florida's DOGE experience has been similar to other state efforts to ensure fiscal accountability and responsibility, except it has embraced a larger scope. Governor Ron DeSantis's Executive Order 25-44 creates a DOGE team charged with "using publicly available information to identify and report unnecessary spending within county and municipal governments" as well as the State University System. It is then their job to recommend legislative reforms "to promote efficiency, maximize productivity, and eliminate waste in state and local government" ([Executive Order 25-44, 2025](#)).

In addition to the DOGE team, the executive order establishes Agency DOGE Teams. Agency DOGE Teams are embedded in each state agency and are responsible for "recommending administrative or legislative reforms to promote efficiency, maximize productivity, and eliminate waste in state and local government, including recommendations to leverage modern technology and to eliminate the duplication of services, reduce fees, and cut overhead" ([Executive Order 25-44, 2025](#)). Having DOGE dedicated to each state agency, as well as to investigating local governments, will offer these entities outside perspectives on their operations and eliminate issues that arise from self-auditing.

According to a report from Florida's Chief Financial Officer, Florida DOGE identified nearly \$1 billion in waste, fraud, or abuse across just five local governments. Some of the notable cases are:

The **City of Jacksonville** paid \$75,000 for a "hologram" of Mayor Donna Deegan to greet travelers at Jacksonville International Airport in multiple languages; they paid \$7.5 million for a 1-mile sidewalk project which was nearly eight times the average FDOT estimate; and they have given \$1.9 million in grants to DEI-focused arts groups.

Broward County has spent \$890,000 on DEI training since FY 2020, including training that pushes gender fluidity and transgender ideology; they have also

spent \$175,000 on creating virtual art in the Metaverse and \$44,000 to support a UN treaty promoting gender equity that seeks to compel Americans to accept gender quotas and unequal treatment in service of supposedly equal "outcomes."

The **City of Orlando** has spent \$460,000 since 2020 to count trees as part of the city's "tree inventory," as well as \$150,000 over three years to help illegals evade deportation ([Office of Governor Ron DeSantis, 2025](#)).

Exposing this level of wasteful spending demonstrates that before cities raise taxes, they need to scrutinize their budgets for areas where they can save by eliminating items.

THE TEXAS REGULATORY EFFICIENCY OFFICE

During the 89th Legislature, Texas Governor Greg Abbott signed Senate Bill (SB) 14 into law. The purpose of this bill is to advance transparency and efficiency within state agencies. To accomplish this goal, the legislation created the TREO ([SB 14, 2025, pp. 2-3](#)).

TREO is established within the Office of the Governor and is tasked with identifying and expanding opportunities to implement process efficiencies in how state agencies adopt rules, conduct regulatory reviews, and conduct contested cases. TREO also assists state agencies in identifying unnecessary and ineffective rules, the costs and the effects of proposed regulations, and also identifies opportunities to repeal or amend rules to provide effective protection to the public with the lowest monetary cost, as well as imposing as minimal inconvenience as possible to regulated persons ([Texas Government Code Sec. 465.0052 \(a\) 1-2](#)).

In addition to identifying the above opportunities, the office works with state agencies to eliminate rules and regulations deemed ineffective or unnecessary. TREO also works with state agencies to reduce the inefficiencies that came with an over-bloated bureaucracy by reducing training hour requirements while

still maintaining health and safety standards, reducing the amount of paperwork in terms of the number of forms and the amount of information required in forms, reducing or eliminating fees imposed by rules, and reducing the number of activities covered by rules ([Sec. 465.0052 \(a\) 4](#)). TREO is also required to publish a Regulatory Economic Analysis Manual and a Regulatory Reduction Guide, both of which serve as guides for best practices for state agencies, in plain language easily understood by the public ([Sec. 465.003 \(a\)](#)).

To help prevent it from being too myopic, TREO may, as needed, establish an advisory panel, known as the Texas Regulatory Efficiency Advisory Panel, to draw on the knowledge and expertise of regulated persons, small and large businesses, institutions of higher education, and state agencies ([Sec. 465.0107](#)).

Additionally, TREO is tasked with increasing transparency. The office must create an interactive website that allows the public to search for rules, forms, and filings related to regulated occupations, industries, professions, and activities ([Sec. 465.0052 \(a\) 3B](#)). TREO is also obligated to submit biennial reports to the governor, lieutenant governor, and the Legislative Budget Board that detail the activities undertaken by the office and are made publicly available and easy to locate online ([Sec. 465.0151](#)). The Texas Legislature has also directed TREO to coordinate with the Department of Information Resources as well as state agencies to establish a website that allows a person to search rules and rule-related information by the general topic of the rule and the type of activity or business regulated by the rule ([Texas Government Code Sec 2001.007 \(e\) 1-2](#)).

In just a year of operating at the state level, TREO processed 4,177 rules, identified \$123.2 million in cost savings, and offered 437 suggested regulatory reductions; its methods and suggestions are actively tracked on its website ([Texas Regulatory Efficiency Office, n.d.](#)). Extending these efforts to include local governments can help make a difference in the pocketbooks of Texans who are feeling the squeeze

of high property taxes driven by unchecked local spending.

RECOMMENDATIONS

The creation of the TREO is an important step toward increasing government efficiency, and, most importantly, being a good steward of taxpayer money. The next steps for the office should include embedding a DOGE team in each state agency, as well as teams to investigate and make recommendations regarding local governments. This would also include analyzing federal funds poured into our state, which often come with strings attached or impose unnecessary obligations on state or local governments. Texas should adopt AI and other technologies to automate tasks, engage with the public by answering questions, and promote greater transparency.

CONCLUSION

A statewide DOGE effort is warranted so that Texas citizens can see where their tax dollars are truly going and how they are being spent by their locally elected officials. Such is the need for the Texas Legislature to expand TREO to hold local governments to greater accountability and encourage fiscal responsibility. By enhancing TREO's investigatory scope and authority, state-level policymakers can help streamline governments all throughout Texas. ■

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