



Highlights of [GAO-03-503](#), a report to the Subcommittee on Forests and Forest Health, Committee on Resources, House of Representatives

Why GAO Did This Study

Historically, the Forest Service has not been able to provide Congress or the public with a clear understanding of what the Forest Service's 30,000 employees accomplish with the approximately \$5 billion the agency receives every year. Since 1990, GAO has reported 7 times on performance accountability weaknesses at the Forest Service, including its inability to systematically link planning, budgeting, and results reporting. This report reviews the recent progress the Forest Service has made in resolving previously identified performance accountability problems and identifies key challenges the Forest Service must overcome to resolve these problems.

What GAO Recommends

The Secretary of Agriculture should direct that the Chief of the Forest Service appoint a senior executive to develop a comprehensive plan with milestones to ensure the timely implementation of an effective performance accountability system. The Chief should also report, beginning in 2004, on (1) the agency's progress in implementing a performance accountability system in the agency's annual performance plans and (2) its accomplishments in implementing its performance accountability system in its annual performance report to the Congress. In commenting on a draft of this report, the Forest Service agreed with these recommendations.

www.gao.gov/cgi-bin/getrpt?GAO-03-503.

To view the full report, including the scope and methodology, click on the link above. For more information, contact Barry T. Hill (202) 512-3841 or Hillbt@gao.gov.

FOREST SERVICE

Little Progress on Performance Accountability Likely Unless Management Addresses Key Challenges

What GAO Found

The Forest Service has made little real progress in resolving its long-standing performance accountability problems and, based on the status of its current efforts, remains years away from implementing a credible performance accountability system. Since June 2000, when we last reported on performance accountability at the Forest Service, the agency has continued to study the issue but has made little real progress. For example, in March 2002, the agency initiated a study of how several other federal agencies implemented their performance accountability systems and, by September 2002, had devised a draft plan for implementing a system of its own. However, broad support within the agency for implementing this plan could not be achieved, and an executive steering team was recently established to restudy the issue. While the agency continues to study and restudy the issue, opportunities to establish key linkages among components of a performance accountability system have been missed. For example, in April 2000, the agency began considering a new budget system and, in August 2001, a new work-plan system—two critical components that should be part of a performance accountability system. However, the Forest Service has yet to develop clear linkages between these new systems and its strategic goals and performance results. Without these linkages, the agency will be unable to report in an integrated, results-oriented way on what activities it completed, how much they cost, and what they accomplished—key elements of an effective performance accountability system. While we recognize that developing a performance accountability system is a complex, time-consuming process, other federal agencies with land management responsibilities have developed and implemented performance accountability systems and believe that their systems have produced multiple benefits.

The Forest Service faces three key challenges that it must meet if it is to make more progress. First, the agency needs to establish clear lines of authority and responsibility for developing and implementing a performance accountability system. Currently, various senior executives have responsibilities for components of performance accountability; however, no one has overall responsibility and authority for ensuring these components are developed and properly linked. Second, the Forest Service needs to address its culture of consensus decision-making, which has made it difficult for the Forest Service to agree on how to develop and implement an integrated performance accountability system. Third, top agency leadership needs to give sufficient emphasis and priority to establishing a performance accountability system. The agency is currently giving greater emphasis to other priorities, like financial accountability. GAO recognizes the importance of, and need for, addressing the Forest Service's long-standing financial accountability problems, but believes more can and should be done to address the agency's performance accountability problems so that both performance and financial accountability can work in concert to assess and, ultimately, to improve the agency's overall performance.