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The Honorable Richard K. Arme
Majority Leader
House of Representatives

The Honorable John Kasich
Chairman
Committee on the Budget
House of Representatives

The Honorable Dan Burton
Chairman
Committee on Government Reform
and Oversight
House of Representatives

The Honorable Bob Livingston
Chairman
Committee on Appropriations
House of Representatives

Subject: The Results Act: Observations on OPM's May 1997 Draft Strategic Plan

On June 12, 1997, you asked us to review the draft strategic plans submitted by cabinet departments and selected major agencies for consultation with Congress as required by the Government Performance and Results Act of 1993 (the Results Act). This letter is our response to that request concerning the Office of Personnel Management (OPM).

**Objectives, Scope,
and Methodology**

Our overall objective was to review and evaluate OPM's draft strategic plan. As you requested, we specifically (1) determined if the draft strategic plan contained each of the six components required by the Results Act and assessed

the components' strengths and weaknesses,¹ (2) determined whether OPM's key statutory authorities were reflected, (3) identified whether discussions about crosscutting functions and interagency coordination were included, (4) determined if the draft plan addressed major management challenges, and (5) described OPM's capacity to provide reliable information about operations and performance.

We reviewed the OPM draft strategic plan dated May 14, 1997, which was the most recent draft available. The House staff team that is assigned to consult with OPM on the strategic plan used this draft to begin the consultation process with OPM envisioned by the Results Act. On the basis of that consultation, OPM officials said that they would be revising the draft plan we had available for this review.

Our overall assessment of OPM's draft strategic plan was generally based on our knowledge of OPM's operations and programs, our numerous reviews of OPM and federal workforce issues, a recently issued report on OPM's fiscal year 1996 financial audit by an independent public accountant, and other existing information available at the time of our assessment. Specifically, the criteria we used to determine whether OPM's draft strategic plan complied with the requirements of the Results Act were the Results Act, supplemented by Office of Management and Budget (OMB) guidance on developing the plans (Circular A-11, Part 2). To make judgments about the strengths and weaknesses of the plan and its components, we used our May 1997 guidance for congressional review of the plans (GAO/GGD-10.1.16) as a tool. To determine whether the plan contained information on interagency coordination and addressed management problems, we relied on our general knowledge of OPM's operations and programs and on our previous reports (see Related GAO Products). As you requested, we coordinated our work on OPM's key statutory authorities and OPM's capacity to provide reliable information with the Congressional Research Service and the OPM Inspector General's Office (OIG), respectively.

We did not interview OPM officials but did attend the initial consultation session between House consulting team members and officials from OPM.

¹The Results Act specifies that agencies' strategic plans should have these critical components: (1) a comprehensive agency mission statement; (2) general goals and objectives for the major functions and operations of the agency; (3) a description of how the goals and objectives are to be achieved; (4) a description of how the performance goals included in the performance plan shall be related to the general goals and objectives in the strategic plan; (5) an identification of key external factors to the agency and beyond its control that could affect the achievement of general goals and objectives; and (6) a description of the program evaluations used in establishing or revising general goals and objectives, with a schedule for future program evaluations.

We did our work in Washington, D.C., in June and July 1997. On July 7, 1997, we provided a draft of this letter to the Director of OPM for review and comment. OPM's comments are discussed at the end of this letter.

Background

OPM is a central management agency of the federal government charged with responsibilities for administering and enforcing federal civil service laws, regulations, and rules and for aiding the President in carrying out his responsibilities for managing the federal workforce. OPM has policy responsibilities related to hiring, managing, compensating, and separating federal employees. In connection with these responsibilities, OPM develops and promulgates regulations affecting agencies covered under the competitive civil service system. Moreover, OPM endeavors to ensure compliance with civil service policies through a program of overseeing the personnel activities of covered federal agencies.

In addition to these responsibilities, OPM also promulgates regulations related to federal employee benefits, including retirement, health, and life insurance benefits. OPM directly administers all or major portions of these benefit programs, which serve millions of current and former federal employees.

Top OPM officials said they envision OPM as providing human resource management (HRM) leadership for the federal government. Through that leadership, OPM officials say they intend to ensure that the merit principles that are the basis for the federal civil service system are followed throughout the government and that human resources management is effective.

OPM has downsized its own workforce by about 48 percent since fiscal year 1993, among the largest reductions that has occurred in any federal agency, and has made changes to its organizational structure. OPM's full-time equivalent ceiling, which was 6,208 employees in fiscal year 1993, is projected to be down to 3,253 by fiscal year 1998. During the downsizing, OPM determined that the work of its training and investigations units could be performed as well in the private sector and, as a result, privatized both of those functions.²

OPM officials said that they believe they are able to accomplish their mission with reduced resources because they followed a plan for the

²OPM retained its residential training centers in Charlottesville, Virginia; Lancaster, Pennsylvania; and Denver, Colorado. OPM officials said that these centers were retained because OPM believes that consistency in executive development is important to leadership in the federal government.

downsizing. They said the redesign process they followed, which involved their stakeholders, changed the way OPM does its business by focusing OPM on improving service to its customers and on oversight. Further, they said their experience in developing a strategy for downsizing will be useful as they refine their draft strategic plan.

OPM is currently revising the May 14, 1997, draft strategic plan that it developed under the Results Act. It is important to recognize that, under the Act, the final plan is not due until September 1997. Furthermore, the Results Act anticipated that it may take several planning cycles to perfect the process and that the final plan would be continually refined as various planning cycles occur. Thus, our comments reflect a snapshot status of the plan at a given point in time. We recognize that developing a strategic plan is a dynamic process and that OPM and OMB, in consultation with congressional staff, are continuing to work to revise the draft plan.

Results in Brief

Of the six components required by the Act, two—how the goals and objectives will be achieved and relating performance goals to general goals/objectives—were not specifically identified in the draft plan. The remaining four components—mission statement, goals and objectives, external factors, and program evaluations—were discussed in the draft plan. However, each of these components had weaknesses, some of more significance than others.

The four identified components generally contained some, but not all, of the attributes that would be desirable to meet the purposes of the Act and to be consistent with OMB guidance, or that might be expected in a stand-alone explanation of OPM's planned strategy for the next 5 years. For example:

- The mission statement in the draft plan makes broad reference to OPM providing “high quality services” but does not otherwise explicitly recognize certain key responsibilities, such as administering the federal employees’ retirement and health benefit systems.
- The goals and objectives suggest some results to be achieved (e.g., that federal agencies will recruit and retain the workforce needed for the future) but provide little direct basis for judging how OPM would know that those results are being achieved or what OPM’s contribution may be to achieving those results.
- While a number of external factors are identified, the plan does not include factors, such as changes in the labor market, that may have an

impact on future federal hiring and does not meet the Act's requirement to link each factor to a particular goal or to identify how it might affect OPM's success in meeting its goals.

- The program evaluation component of the plan is limited to a discussion about customer satisfaction with OPM services. This part of the plan does not indicate how evaluations were used in developing strategic goals or provide a schedule for future evaluations as the Act requires and as OMB guidance instructed.

OPM's draft plan could better meet the purposes of the Act and OMB guidance if it contained a well-developed discussion of statutory authorities, crosscutting issues, and management problems. OPM's draft plan does not discuss OPM's key statutory authorities, which could help OPM's stakeholders better understand the diversity and complexity of OPM's overall mission as well as the challenges the agency faces in carrying out its mission. The plan does identify a number of crosscutting issues. Since OPM had not met with stakeholders before developing its plan—as officials stated in their initial consultation with House consulting team members—the draft plan is silent on this Results Act required coordination. In addition, the draft plan does not discuss the status of OPM's efforts to address the formidable federal personnel management problems that have been identified over the years. Such a discussion in the plan could assist OPM in the process of refining its goals and objectives as well as inform stakeholders of problems that could impede OPM's efforts to achieve its goals and objectives.

Similarly, OPM's draft plan contains little discussion of the information systems that directly support OPM's role as the administrator and fiduciary for federal employees' benefit programs. These systems are the source of performance information for gauging how well OPM carries out its stewardship of the benefit programs. A discussion of these systems would be valuable to stakeholders since an independent accountant found that key financial systems did not adequately support OPM's financial statements for the Retirement Program and the Health Benefits Program. Other information systems, such as the Central Personnel Data File (CPDF), are also key to assessing OPM's performance but are not mentioned in the plan.

Draft Plan Does Not Fully Achieve the Purposes of the Act's Requirements, and the Quality of Individual Components Could Be Improved

Two of the components required by the Results Act—how the goals and objectives will be achieved and relating performance goals to general goals/objectives—were not specifically identified in the draft plan. The other four Results Act required components had corresponding components in OPM's draft plan. Table 1 shows the Results Act's required components and the corresponding components in OPM's plan.

Table 1: Strategic Plan Components Required by the Results Act and Corresponding Components in OPM's Draft Strategic Plan

Components required by the Results Act	Components in OPM's May 1997 draft plan
1. Comprehensive mission statement covering the major functions and operations of the agency	1. OPM's mission
2. General goals and objectives for the major functions and operations of the agency	4. OPM's strategic goals and objectives
3. Description of how the goals and objectives are to be achieved	(None)
4. Description of how the performance goals included in the performance plan shall be related to the general goals and objectives in the strategic plan	(None)
5. Identification of key external factors to the agency and beyond its control that could affect achievement of general goals and objectives	5. External factors that could affect achievement of OPM's goals and objectives
6. Description of the program evaluations used to establish or revise general goals with a schedule for future program evaluations	6. Program evaluation agenda
(Section not required by the Act)	2. OPM's vision
(Section not required by the Act)	3. OPM's values

Note: Numbers indicate the order in which the components are discussed in the Results Act and OPM's draft plan, respectively.

Source: The Government Performance and Results Act of 1993 and OPM's Draft Strategic Plan dated May 1997.

Mission Statement Does Not Fully Reflect OPM's Role

In order to establish a context in which meaningful and specific agency goals can be determined, it is crucial that the mission statement cover the agency's basic purpose (with particular focus on its core programs and activities) as well as its major functions and operations. The other required components of OPM's strategic plan should flow from and support the agency's mission statement.

OPM's mission statement is "OPM serves the public by providing human resource management leadership and high-quality services based on merit principles, in partnership with federal agencies and employees." The broad wording lacks the specificity needed to communicate why OPM exists and what it does. For example, the statement could be more useful if it more clearly delineated OPM's major responsibilities, such as administering the federal employees' retirement and health benefit systems.

Further, the statement that OPM serves the public by providing human resources management leadership and high-quality services based on merit principles could be clarified to better reflect the results OPM expects to achieve. As a central personnel management agency, OPM provides services to other federal agencies. The mission statement is vague on the results that OPM's services are to achieve in the federal government and how those results might ultimately serve the public.

OPM's mission statement also does not appear to reflect a close examination of OPM's role in light of both its legislative mandate under the Civil Service Reform Act of 1978 and other relevant laws and the many changes that have occurred in the federal personnel system and in OPM's external environment since the agency's creation. The duties and prerogatives of the central personnel agency, particularly when nearly half of the federal government's employees are now in the excepted service and therefore not under OPM's direct purview, are fundamental issues for OPM that are not acknowledged in its mission statement.³

OPM's draft strategic plan includes a vision statement—a feature provided in addition to the components required by the Act—which augments the mission statement and provides some greater sense of the role that OPM envisions for itself. For instance, the vision statement says that OPM "provides effective, merit-based, and family-friendly personnel systems for use government-wide and ensures that agencies are accountable for their appropriate use." The vision statement thus may provide a basis for expanding upon the mission statement. Nevertheless, the vision statement,

³The Excepted Service: A Research Profile (GAO/GGD-97-72, May 1997).

like the mission statement, does not cover certain key OPM responsibilities, such as administering federal employee benefit systems.

Long-Term Goals and Objectives Could Better Meet the Purposes of the Act or OMB Guidance

OPM's May 1997 draft plan contains the following five goals:

- (1) Provide policy direction and leadership to recruit and retain the federal workforce required for the 21st century.
- (2) Protect and promote the merit-based civil service and the employee earned benefit programs through an effective oversight and evaluation program.
- (3) Provide advice and assistance to help federal agencies improve their human resources management programs to effectively operate within the economy, demographics, and environment of the 21st century.
- (4) Deliver high-quality, cost-effective human resources services to federal agencies, employees, annuitants, and the public.
- (5) Establish OPM as a leader in creating and maintaining a sound, diverse, and cooperative work environment.

The Results Act requires that agency goals and objectives include results-oriented goals and objectives, and OMB guidance provides that general goals and objectives should be stated in a manner that allows a future assessment to be made of whether the goals were or are being achieved. The goals in the draft plan do not provide a sense of the results OPM expects to achieve or how they might be measured. For example, in its first goal, OPM states that it expects to provide policy direction and leadership to recruit and retain the federal workforce needed in the future, and in its fourth goal, OPM states that it will deliver high-quality, cost-effective human resources services. However, neither the goals themselves nor the accompanying objectives explain how OPM will assess whether the appropriate workforce has been recruited or whether its human resources services are high-quality or cost-effective.

For each of the five goals, OPM listed a number of objectives. These objectives also could be made more useful. Many of the objectives are simply statements of what OPM already is doing or plans to do but not of what it intends to accomplish. In the Results Act, Congress stated that the general goals and objectives should include outcome-related goals and

objectives. When an agency's responsibility includes producing a specific product or service, objectives can include improvements to those products or services. In this regard, financial management goals for the federal employee benefit programs, for example, could include quantifiable goals for providing service to the federal employees participating in the plans. Similarly, the objectives for the retirement program could include timeliness and accuracy of the payments to annuitants. Moving to the extent possible toward this type of specificity would enhance the value of OPM's goals and objectives.

In addition, some of the objectives do not appear to have a close or direct relationship with the stated goal. For instance, for the goal of providing policy direction and leadership to recruit and retain the federal workforce required for the 21st century, the draft plan lists an objective to "provide government-wide leadership via the Personnel Automation Council for the development and application of HRM automation technology, with immediate focus on the conversion of paper official personnel folders to an electronic medium." While such changes in how the government handles personnel records may be desirable, the relationship between these changes and providing leadership to recruit and retain the federal workforce of the future is not clear.

In summary, OMB's Circular A-11 states that, in defining general goals and objectives, agencies should avoid platitudes or rhetoric that is inherently unmeasurable. OPM's plan will be more useful to both external stakeholders, like Congress, and to OPM managers, if OPM can move toward goals and objectives that lend themselves more readily to progress assessments. To the extent this cannot be done, Circular A-11 states that the performance goals and indicators in the annual performance plan should be used to provide the basis for progress assessments.⁴ If this is the strategy that OPM plans to employ, some recognition of how the annual performance plans will translate the strategic goals and objectives into assessable components would be useful in the strategic plan.

Approaches or Strategies to Achieve Goals and Objectives Not Specifically Identified

The plan does not specifically identify strategies that OPM intends to pursue to achieve its goals. For each of its five stated goals, the plan lists a set of objectives, some of which imply, but do not specifically identify, a strategy related to achieving the goal. For instance, for the goal of providing policy direction and leadership to recruit and retain the federal

⁴In addition to a strategic plan, the Act requires that agencies prepare annual performance plans. The first annual performance plans are to cover fiscal year 1999.

workforce required for the 21st century, the first objective under the category of overall human resources management is: "By the year 2001, examine all significant governmentwide HRM policies and programs to identify changes needed to promote a meritorious and cost-effective federal service; publicize positive outcomes." This objective implies a process of identifying significant governmentwide HRM policies and studying them in sufficient detail to formulate corrective measures, if necessary. However, the purposes of the Act could be better achieved if the objective described how significant HRM policies will be identified, specified the actions OPM will take to study them, and identified how these actions relate to promoting a meritorious and cost-effective federal service.

At a minimum, as OPM further develops its draft plan, it would be useful to describe the strategy or strategies that OPM plans to use to achieve its goals. In accordance with the Act and OMB Circular A-11, the plan is to describe how the agency's goals and objectives are to be achieved, including a description of the processes and the human, capital, and information resources required to achieve the goals and objectives. In addition, the strategy should include a schedule for initiating and completing any significant actions for implementing the goals.

**Relationship Between
Long-Term Goals and
Annual Performance Goals
Not Established**

Unlike strategies, which are not specifically identified but are at least implied for some goals, OPM's draft plan neither identifies nor implies the type, nature, or scope of the performance goals to be included in its annual performance plan. The draft strategic plan does not include any discussion about the relationship between its long-term goals and annual performance goals.

OPM is developing the next iteration of the draft plan. The Act's requirement for a discussion of the relationship between the long-term goals and annual performance goals raises certain issues for OPM to consider. These issues include (1) how in its plan OPM will link the strategic goals and annual performance goals; (2) how OPM will link its annual performance goals to the program activity structure listed in the budget; (3) whether OPM will suggest modifying its budget program activity structure; (4) whether OPM's long-term goals will be measurable and, if not, what basis will be used to evaluate whether goals are met; and (5) what performance measures OPM will establish to determine how well information technology supports the strategic and program goals.

Plan Identifies External Factors but Does Not Discuss How OPM Will Address Them Operationally

The Results Act requires, and OMB's Circular A-11 instructs, agencies to include in their plans key external factors that could affect their ability to achieve their goals. OPM's draft strategic plan identified 19 such factors, which it organized by the following categories: (1) governmentwide issues, (2) relationships with other federal agencies, (3) federal agency structural issues, (4) personnel system changes, and (5) the personnel community. We did not assess the validity of the factors OPM identified.

Although OPM's analysis suggests that its ability to carry out its goals is influenced by a number of external factors, this section of the plan could be improved by adding a more thorough description of how these 19 factors might affect OPM and how OPM is planning to ameliorate them, if at all. In most instances, although instructed to do so by OMB Circular A-11, OPM did not link each factor to a particular goal or discuss how each factor might affect OPM's success in meeting its goals. For example, the plan noted that changes in the labor market may affect recruitment, delivery of employment information, and staffing policies and processes. However, the plan did not identify the likely changes in the labor market or which of OPM's five goals would be affected or how. In addition, the draft plan did not indicate for this external factor, or most of the others, the actions that OPM plans to take to reduce or ameliorate the potential impact of the factor on OPM's effort to achieve its goal.

Further, several important external factors were barely addressed. Changes taking place in the labor market again provide an example. As we noted in our earlier work, demographic changes in the labor market could affect a variety of human resource policies and programs, such as child and elder care, flexible work schedules, health benefits, and diversity.⁵ These possible effects are not discussed in the draft plan. Other external factors that were either not addressed in OPM's plan or whose importance was not well developed include the changing nature of the workforce and the applicability of current classification, compensation, and supervisory frameworks given those changes, as well as how targeted reductions in the federal personnelist workforce combined with the increased delegation of personnel functions could affect the integrity of the merit system.

⁵The Changing Workforce: Demographic Issues Facing the Federal Government (GAO/GGD-92-38, Mar. 24, 1992).

Program Evaluations Were Discussed, but the Act's Requirements Were Not Fully Met

OPM's draft strategic plan contains a section that discusses the program evaluation efforts of various OPM organizational units. In general, however, these discussions of evaluation efforts seem to broadly cover OPM's personnel management oversight responsibilities or specify how well OPM's units are providing services. The units rely mainly on customer surveys to determine whether current services need to be improved.

To meet the purposes of the Act, this discussion of program evaluations needs to be expanded. The Act calls for an explanation of how evaluations were used in establishing or revising the general goals and objectives and for a schedule for future program evaluations. The draft OPM plan does not contain these required elements.

Moreover, as described in the draft plan, the evaluations rarely address whether the current services need to be altered or new services need to be developed to achieve OPM's broader, long-term goals. For example, the Retirement and Insurance Service surveys annuitants who have had a retirement-related transaction to determine whether they were satisfied with the speed and accuracy of the transaction. The program evaluation plan does not indicate, however, whether the Retirement and Insurance Service unit, or any other OPM unit, evaluates whether the current federal retirement systems are adequate to enable the government to attract and retain appropriately skilled employees at a reasonable overall compensation cost.

Key Statutory Authorities Are Generally Reflected in OPM's Strategic Plan but Not Discussed

A discussion of OPM's statutory responsibilities could be an informative addition to the plan. OMB Circular A-11 states, for example, that the mission statement may include a concise discussion of enabling legislation or authorizing legislation, as well as identification of issues that Congress specifically charged the agency to address.

Unlike some federal agencies, a single enabling statute, the 1978 Civil Service Reform Act, as amended, serves as the primary source of OPM's authority and is the primary basis for much of OPM's mission. Among other things, that act vests the function of "executing, administering, and enforcing" the civil service rules and regulations of the President and OPM and the laws governing the civil service in the OPM Director. The Director's functions also include "recommending policies relating to the selection, promotion, transfer, performance, pay, conditions of service, tenure, and separation of employees."

Although the 1978 act specifies that agency heads bear responsibility for ensuring compliance with civil service laws, regulations, and rules, it also requires that the OPM Director establish and maintain an oversight program to ensure that the execution of civil service activities is in accordance with merit system principles and other standards established by the act. Separately, OPM has authority to promulgate regulations and manage employee benefits, including retirement, health, and life insurance benefits. In addition to these responsibilities, OPM has a number of other specific responsibilities under law and executive orders.

In our opinion, some recognition of these statutory responsibilities in the plan would provide valuable perspective for stakeholders. While the goals and objectives in the plan are so broadly worded as to generally reflect most of these statutory responsibilities, the plan would be significantly improved in our view if it explicitly discussed OPM's underlying statutory responsibilities. OPM's other responsibilities derived from the statute and executive orders could be presented in sufficient detail for stakeholders to understand the full range of OPM's responsibilities and at least generally how OPM plans to fulfill those responsibilities over the 5-year period covered by the strategic plan.

Plan Identifies Several Crosscutting Program Activities but Does Not Discuss Coordination

As a central management agency, OPM must work with or through other federal agencies to ensure that federal personnel policies are appropriate and are followed properly. Thus, OPM's core responsibilities are, in some sense, crosscutting across a large portion of the federal government. More narrowly, OPM's functions or activities relate fairly directly to the functions or activities of certain other federal agencies.

OPM identified a number of crosscutting responsibilities in its draft strategic plan. These include acting as the guardian of the merit system; working with federal agencies to help them improve their HRM programs; helping federal workers balance work and family issues; supporting federal employees through labor-management partnerships; providing leadership for developing and applying HRM information technology; being an active member of the personnel security community; and integrating employment information systems with those at the state, local, and collegiate levels.

While developing its strategic plan, OPM is required by the Results Act not only to consult with Congress but also to solicit and consider the views and suggestions of customers and other stakeholders who could

potentially be affected by or interested in the plan. The draft plan does identify some organizations with which OPM must work to achieve results on crosscutting issues, including the Interagency Advisory Group of federal personnel directors, the Personnel Automation Council, the National Partnership Council, the Security Policy Board and Security Policy Forum, the Federal Bureau of Investigation, the Equal Employment Opportunity Commission (EEOC), the Federal Labor Relations Authority (FLRA), and the Merit Systems Protection Board (MSPB). Further, OPM officials noted that they regularly consult with other executive branch agencies and work with OPM's stakeholders to ensure that their views are addressed as OPM develops its policies and programs.

However, the draft plan does not indicate that OPM, in developing the plan, coordinated with the entities involved in these crosscutting issues. In the June 27, 1997, consultation on OPM's strategic plan with congressional staff, OPM officials acknowledged that they had not yet involved stakeholders but said that they would be doing so.

Further, the May 14 OPM draft plan does not assess the potential for overlap and duplication or, conversely, cooperation and coordination with agencies and others on other crosscutting issues. The draft plan also does not discuss the extent of the interaction that will need to take place with these entities if OPM's goals and objectives are to be realized. The draft plan does mention a number of entities with which OPM must work but does not mention other organizations and groups that also have roles in crosscutting issues. For example, the plan could discuss OPM's relationship with the Department of Labor on workers' compensation, work/family, and other labor issues, or with the Social Security Administration on disability and retirement programs. Similarly, it could mention the Federal Retirement Thrift Investment Board, the U.S. Office of Special Counsel, and the U.S. Office of Government Ethics and how OPM plans to interact with these agencies in meeting its goals.

Including a fuller discussion of OPM's interrelationship with other agencies in the plan would be consistent with the purposes of the Act. Such a discussion likely would also provide more information for Congress and other stakeholders to use in judging whether OPM's crosscutting responsibilities should in any sense be modified.

Strategic Plan Does Not Address Some Major Management Challenges

Over the years, we have reported on major management problems OPM has faced in attempting to carry out its mission. OPM has undertaken efforts to reorganize, reform, and re-engineer its overall mission-related management approaches and discusses these changes in several places in the draft plan. Nonetheless, certain management challenges are not addressed in OPM's draft strategic plan, such as the status of its efforts to improve its financial records.

Although this type of information is not explicitly required to be included in OPM's strategic plan, it could help OPM and its stakeholders in at least two ways. First, it could help in the processes of developing and reviewing the selection of goals, strategies, and objectives. Second, major management problems could impede OPM's efforts to achieve its goals and objectives, and stakeholders could benefit from knowing what OPM has done, is doing, or plans to do to address such problems.

We believe our past work, as well as that of OPM's Inspector General and MSPB's Office of Policy and Evaluation, identified problem areas that are significant enough to warrant some discussion in the plan. At a minimum, in problem areas where OPM has taken successful corrective actions, some discussion of how OPM addressed the problems and intends to prevent them from resurfacing would be informative and useful. If they do resurface, these problems could have a negative impact on OPM's ability to achieve goals and measure performance. For other problem areas where OPM may have had less success, the plan could identify these and discuss how OPM plans to resolve them. If these management problems persist, OPM's ability to successfully implement the Results Act may be hampered.

Some of the major management challenges OPM faces include (1) ensuring that the federal government is adequately competitive in obtaining future workers; (2) determining whether federal employee compensation (e.g., pay and benefits) is appropriate; and (3) ensuring that decisions for information technology projects are based on assessments of mission benefits, risks, and costs.

Attracting and Retaining Well-Qualified Employees

We reported in 1992 that the federal government faced stiff competition from other employers, who also wanted to hire and retain the "best and brightest." In this competition for talent, the dimensions (in addition to pay) that we said affected the federal government's competitive position included recruiting and hiring processes, benefits' structures, and approaches to downsizing when workforces had to be reduced. However,

we noted that many other employers had more progressive approaches in these areas than the federal government. The ability of the federal government to attract and retain well-qualified employees is recognized in OPM's draft plan, but a fuller analysis of what, if anything, needs to be done to ensure future competitiveness in a rapidly changing labor market would be useful. (See, for example, [GAO/GGD-92-38](#), [GAO/GGD-92-84](#), [GAO/T-GGD-96-42](#), and [GAO/GGD-96-35](#).)

Determining Appropriate Compensation

Nine years ago, it was generally recognized that inadequate salaries were a primary cause of the government's recruitment and retention problems. In 1990, the administration and Congress reached an agreement on a comprehensive, long-term pay reform program that was designed to ultimately make federal salaries competitive with the private sector. The program was enacted into law.

However, the pay adjustments called for under the pay comparability methodology established by the act often have not been authorized. Full pay comparability adjustments have not been authorized, in part because, according to OPM officials, the administration believes that the pay comparability methodology is flawed. Although the act allows for denials of the full comparability adjustment, at the time of the act's passage, full implementation of pay reform was considered to be a key building block of a more effective government and important to the government's ability to attract and retain a highly qualified and motivated workforce. Thus, this is a key issue for OPM to consider; however, the draft plan does not specifically address this and other compensation matters, such as whether federal retirement and health benefits are now and likely will continue to be competitive with those offered by other employers. (See, for example, [GAO/GGD-90-117](#), [GAO/GGD-91-63FS](#), and [GAO/OCE-95-1](#).)

Addressing Information Management and Technology Issues

OPM's plan indicates that information technology will play a significant role in accomplishing its goals and objectives over the next 5 years. For example, the plan states that OPM has improved customer service in employee earned benefit programs through investment in technology. However, the strategic plan does not address how OPM intends to meet requirements of the Clinger-Cohen Act of 1996 for implementing a framework of modern technology management to improve performance and meet strategic goals. This management framework would describe OPM's approach for ensuring that (1) senior executives are involved in information management decisions, (2) a qualified senior-level Chief

Information Officer is appointed, (3) appropriate agencywide technology standards are established, (4) discipline over information technology (IT) spending is imposed through implementation of an IT investment strategy, and (5) performance measures are used to assess technology's contribution in achieving mission results.

Further, the discussion of two additional critical areas would strengthen OPM's strategic plan. These areas—the year 2000 problem and information security—are so important that we have identified them as high-risk areas for the entire federal government. The year 2000 problem is rooted in the way dates are recorded and computed in many computer systems. Many of OPM's critical systems are date dependent and exchange data with virtually every federal government agency. And, as a result of problems associated with the year 2000, OPM's systems could malfunction or produce incorrect information. For the past several decades, systems have typically used the last two digits to represent the year, such as “97” to represent 1997, in order to conserve on electronic data storage and reduce operating costs. With this two-digit format, however, the year 2000 is indistinguishable from 1900, 2001 from 1901, and so on. As a result of this ambiguity, calculations, comparisons, or sorting may generate incorrect results when applied to years after 1999. OPM's plan does not address the need to ensure that its systems are year-2000 compliant so that operations are not disrupted and mission performance is not adversely affected. Also, because of the sensitivity and criticality of its information systems, it is important for the OPM to address how it intends to ensure that systems are secure and adequately protected from unauthorized access.

Plan Provides Little Discussion About Agency Capacity to Provide Reliable Performance Information

OPM uses or maintains information systems that often rely on the quality of input from other federal agencies. These systems range from the CPDF, which contains information about the status of more than 1.8 million federal civilian employees, to information systems that directly support OPM's role as the administrator and fiduciary for federal employees' major benefit programs. The OPM draft plan has little, if any, discussion of these systems and whether they are and will be adequate to provide reliable performance information related to OPM's goals. A discussion would be valuable since the systems for supporting benefit programs need to be improved and other systems may not be adequately reliable to support future uses.

OPM is one of the 24 federal agencies covered under the Chief Financial Officers (CFO) Act of 1990, as expanded by the Government Management

Reform Act (GMRA) of 1994. GMRA requires agencies to have their agencywide financial statements annually audited, beginning with the fiscal year 1996 statements. However, OPM's responsibilities under, and efforts to meet the requirements of, this act are not discussed in the draft plan. The importance of OPM's efforts to comply with the CFO Act is perhaps most dramatically linked to its responsibility for administering and managing the federal retirement, health, and life insurance programs. This includes determining and paying benefits, maintaining accurate benefit records, providing retirement support services, negotiating and administering contracts with insurance carriers, and developing legislative initiatives for all three programs.

OMB guidance on implementing the audit requirements of the CFO Act requires agency auditors to determine whether the agency's internal control structure provides reasonable assurance that the data supporting the reported performance measures exist and are complete, so as to permit preparation of reliable and complete performance information. An official from OPM's OIG told us that the OIG had not done any audits or issued any reports on performance measures. However, the OIG official told us that an evaluation group within the OIG will look at performance measures to determine, among other things, whether the measures are appropriate.

For a number of years, OPM has reported in its Federal Managers' Financial Integrity Act reports on material weaknesses in its financial management systems and financial management reporting. Moreover, the independent public accountant auditing OPM's fiscal year 1996 financial statements under the CFO Act issued a qualified opinion on the retirement program due to OPM's inability to adequately verify the determination of benefit payments to annuitants. In addition, the federal health benefits program received a disclaimer of opinion as a result of the independent public accountant's inability to satisfy itself as to the accuracy of the transactions and balances related to insurance premiums and activities of insurers.

In its fiscal year 1996 financial report, the independent public accountant noted that OPM had not implemented adequate financial management policies and procedures that establish internal controls and financial management/accounting systems that provide useful and reliable financial information for numerous areas. Also, it was reported that OPM did not have ongoing oversight and monitoring procedures for responsibilities it had delegated to federal agencies. The independent public accountant also reported the following:

- OPM's departmental and individual financial management responsibilities did not incorporate policies and procedures designed to monitor and ensure the accuracy and completeness of the financial records of the plans for retirement, health benefits, and life insurance.
- OPM had not clearly defined the Financial Management Division's business purposes and the responsibilities of its sections and employees, and OPM had limited internal controls and accounting systems. In addition, the financial information provided by and for management was not necessarily reliable or useful in the decisionmaking process.

Concerning automated information management systems, the independent public accountant found that OPM (1) did not have an Information Resources Management plan that provided for a 1- to 5-year forecast of activities, (2) had not finalized its documentation and implemented a system security plan for general support systems and major applications, and (3) did not have a System Development Life Cycle for major systems implementation efforts.

The independent public accountant recommended that OPM focus on re-engineering and streamlining its financial operations. The independent accountant said that such fundamental thinking was needed because OPM's processes and systems have evolved over a long period of time and have changed to address specific issues or weaknesses in individual processes or systems, without necessarily assessing the overall effects on OPM's financial management operations. The independent public accountant recommended that OPM recharge its Quality Improvement Teams to improve its financial management systems, and establish time frames and action plans for each significant area and then aggressively monitor the plans and time frames.

OPM and public policy officials also rely on the CPDF to gain an understanding of the current federal workforce and to track trends in employment levels, grade and pay, and other matters related to federal personnel policies. However, this system is not comprehensive. Only those agencies covered by Title 5 are required to provide data to OPM. Those agencies not covered by Title 5 provide data for the CPDF on a voluntary basis.⁶ Although OPM has various controls in place to ensure the accuracy of data entered into the CPDF, to our knowledge a comprehensive study of the reliability of CPDF data, or its suitability to support federal personnel decisions in an era of significant change in such policies, has not been

⁶OPM officials indicated that the CPDF currently covers approximately 93 percent of civilian federal employees, excluding the Postal Service.

done. We are currently studying issues related to the CPDF. Since OPM and federal policymakers rely on the CPDF, a discussion of the reliability of the system and what, if anything, OPM believes may be necessary to make the system more useful in an evolving federal personnel arena, would be a useful addition to the draft strategic plan.

Agency Comments

On July 10, 1997, the Director of OPM provided written comments on our draft letter. OPM said that it found our suggestions related to its May 14 draft strategic plan to be constructive and that most would be adopted as OPM continues to revise its plan. Among other things, OPM said that its (1) revised plan would contain all six of the Act's required components in clearly recognizable formats; (2) objectives would be revised to be more results oriented, with time frames for completion where appropriate; (3) revised plan would include linkages between external factors and goals/objectives; (4) program evaluation discussion would include more information on OPM's evaluation agenda; (5) revised plan would discuss OPM's statutory authorities, crosscutting issues, and management challenges; (6) revised plan would include more information on OPM's information technology systems and the objectives of its financial management systems; and (7) discussion of strategies for achieving goals and objectives would be more clearly identified. However, OPM also disagreed with some of our suggestions and suggested that including certain additional information in our draft would provide useful context.

On the OPM mission statement, for example, OPM disagreed that its mission statement does not fully reflect its role. OPM said that its mission was the product of a very thorough development process that began soon after the current Director came to OPM. This process included steps that involved OPM senior managers, the OPM workforce, and the agency directors of personnel for other federal agencies. OPM said it believes the mission statement has assisted the agency in maintaining its focus during its downsizing effort and remains on target for guiding the agency over the period to be covered by the draft OPM strategic plan. On the other hand, OPM said it does plan to revise portions of the draft plan to provide greater specificity on why OPM exists and what it does. We agree that revising portions of the plan to provide greater specificity on why OPM exists and what it does would be valuable. Nevertheless, to the extent OPM can more precisely reflect these factors in its mission statement, we believe the mission statement itself would be more useful, especially to those external to OPM, who want to understand OPM's mission. We modified our text to more clearly reflect this observation. In response to another OPM concern,

we corrected references that said the mission statement was a draft; it has been OPM's mission statement since December 1993 according to OPM.

OPM also said that the goals it identified in the draft plan are at the core of what it will do in the next 5 years and that OPM was confident that it had identified the right goals. We have not analyzed whether OPM has identified the right goals. However, we believe that, as OPM revises its plan, the goals could be clarified to provide a better sense of what the results are that OPM intends to achieve during the plan period and how those results might be measured. As to its objectives for each goal, OPM said that it was revising the objectives to be more results oriented and to outline time frames for their completion, where appropriate. These changes will, in our opinion, be beneficial, particularly if the revised objectives will lend themselves more readily to progress assessments.

On one specific goal in the draft plan, related to providing services to employees and annuitants, OPM said it believed our suggestion for a timeliness and accuracy objective was more appropriate for the annual performance plan than the strategic plan. We agree that OPM's annual performance plans could contain specific goals or objectives to make quantifiable improvements in timeliness and accuracy of payments to annuitants. However, it can also be appropriate to set long-term goals in a strategic plan that are subsequently to be achieved in increments over the period of the strategic plan. It is in this sense that we used a timeliness and accuracy objective for OPM's retirement program as an illustrative example of improvements that could be made in the OPM draft strategic plan.

OPM also acknowledged that it was just starting its formal consultation process with stakeholders on its strategic plan but noted that it consults regularly with other executive branch agencies as it develops policies and programs. We added some discussion of OPM's routine consultations to our text. OPM also believed that our discussion of crosscutting issues suggested that OPM's responsibilities significantly overlapped or duplicated those of other agencies. OPM summarized its interpretation of our text as saying that a fuller discussion of these responsibilities would assist others in determining which OPM responsibilities should "in any sense be modified." OPM strongly disagreed with this premise and noted that at Congress' request the administration had done a comprehensive study of the adjudicatory functions of OPM and related agencies. That study, according to OPM, found little overlap. We believe our text appropriately discussed this issue. We did not draw any conclusion that the relationship between OPM and other agencies with related responsibilities was problematic.

Rather, we highlighted the utility of a discussion in the draft plan that would more fully show those interrelationships and whether the relationships were optimal for achieving OPM's and the related agencies' missions.

In relation to our observations on the discussion of program evaluations in OPM's draft plan, OPM did not understand why we said the plan's discussion of customer satisfaction was "not consistent with the intention of this provision of the Act." OPM said that its sense was that the Act supports customer satisfaction as one key outcome measure. We clarified our text to better reflect our point that the program evaluation section would be more consistent with the Act's overall intent if it included a schedule for future evaluations and an explanation of how evaluations were used, if at all, to establish goals and objectives.

Although OPM said that it would discuss management challenges in its revised draft plan, it offered observations on our discussion of challenges OPM faces. Specifically, on determining appropriate compensation for federal employees, OPM agreed that this was a major management challenge and said that the plan would include a specific objective on the issue. However, OPM said that its plan did address compensation matters. We revised our text as appropriate to better reflect OPM's discussion of the issue in the draft plan. Also, OPM said that the challenge of ensuring high ethical standards was more appropriately a responsibility of the Office of Government Ethics (OGE) rather than OPM's. We believe ethical issues clearly are tied to merit principles such as that of maintaining high standards of integrity. However, we agree that OGE has lead responsibility on ethics and eliminated this discussion from our letter.

Finally, OPM offered several technical and clarification comments, which we addressed as appropriate in the letter.

As arranged with your offices, unless you publicly announce its contents earlier, we plan no further distribution of this letter until 30 days from its issuance. At that time, we will send copies of this letter to the Ranking Minority Members of your Committees; to the Chairmen and Ranking Minority Members of the Senate Committee on Governmental Affairs, Subcommittee on International Security, Proliferation, and Federal Services; the House Committee on Governmental Reform and Oversight, Subcommittee on the Civil Service; and to the Director, Office of Personnel Management. We will send copies to others on request. Please

contact me on (202) 512-9039 if you or your staff have any questions concerning this letter. Major contributors to this letter are listed in enclosure II.

A handwritten signature in black ink that reads "Michael Brostek". The signature is written in a cursive style with a large, stylized initial "M".

Michael Brostek
Associate Director, Federal Management
and Workforce Issues

Comments From the Office of Personnel Management



OFFICE OF THE DIRECTOR

UNITED STATES
OFFICE OF PERSONNEL MANAGEMENT
WASHINGTON, DC 20415-0001

JUL 10 1997

Mr. Michael Brostek
Associate Director, Federal Management
and Workforce Issues
General Accounting Office
Washington, D.C. 20548

Dear Mr. Brostek:

Thank you for the opportunity to meet with you and your staff yesterday to discuss GAO's draft report entitled: *The Results Act—Observations on OPM's May 1997 Draft Strategic Plan*. We found GAO's suggestions to be constructive, and we plan to incorporate most of them into our strategic plan. The following summarizes our comments on the draft GAO report.

Description of OPM's Mission and Functions

OPM believes that the description of our functions needs to be broadened to include our leadership role in Federal Human Resources Management (HRM). OPM is the President's agent and advisor in managing the government's human resources. On behalf of the President, OPM formally controls most personnel authorities that are delegated to agencies.

Congress has consistently added to the President's constitutional responsibilities by enacting statutes giving to him and to OPM the central responsibility for running a rational, merit-based personnel system that controls costs, heads off employment scandals, protects against discrimination, eliminates political patronage, and protects benefits for veterans.

OPM's leadership role relies heavily on its staff having expertise in all areas of HRM, cutting-edge technology, and unique government-wide information systems. It operates through a close partnership with agencies, particularly considering and resolving issues through the Interagency Advisory Group of Personnel Directors.

The scope of OPM's HRM involvement is quite broad. It operates the retirement and benefits system for practically all Federal employees. It also provides executive and management development programs for all. Excluding the U.S. Postal Service, personnel information for 93% of Federal employees is in OPM's Central Personnel Data File (CPDF).

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OPM provides policy and oversight for all agencies covered by title 5 of the U.S. Code, but also provides advice and services to agencies not covered and influences the shape of their personnel systems by setting minimum merit standards that those systems must meet if they want to have an interchange agreement with OPM that would allow employee transfers between their agencies and competitive service agencies.

OPM's Downsizing

To put OPM's downsizing efforts in context, it would be useful to also describe our 1994 Agency Redesign process. This was a strategic process involving stakeholders which dramatically changed the way OPM does business. We have enclosed a variety of documents which describe the Agency Redesign process in greater detail.

Residential Training Centers

OPM made the decision to retain its residential training centers because of the earlier Agency Redesign process where we decided to take a consolidated approach to executive resources/leadership, recognizing that consistency in executive development was important to the leadership of the Federal government.

Strategic Plan Components

We will make sure our revised strategic plan contains all six components of the Act in clearly recognizable formats. We appreciate your bringing to our attention the need to, in particular, work on two components--*approaches or strategies for achieving goals and objectives & the relationship between long-term goals/objectives and the annual performance goals.*

OPM's Mission Statement

GAO's draft report expresses a concern that OPM's mission statement does not fully reflect our agency's role. OPM disagrees with this assessment. Our mission statement is deliberately broad to encompass all of OPM's human resources responsibilities. When I became OPM Director in 1993, one of the first tasks I undertook was to clearly define the mission, vision and values for OPM. This was a collaborative process which involved many of our managers, employees, as well as external stakeholders. OPM's mission, vision, and value statements have been in place since December 1993 and still meet our needs.

We will, however, make sure the points you raised are included in a section of the plan which will describe OPM's history, functions, and statutory responsibilities.

Strategic Goals/Objectives

The strategic goals we've identified are at the core of what OPM will do in the next 5 years. We welcome all stakeholders' feedback and input, especially on objectives and strategies, but we are confident we have identified the right goals.

We are working to revise the objectives to make them more results oriented and outline time frames for completion, where appropriate.

External Factors

We will include linkages to each goal/objective in the next revision of the plan.

Program Evaluation Component

We will add more information on our evaluation agenda to our plan. However, we do not understand the comment on page 7 where you say "the program evaluation component of the plan is limited to a discussion about customer satisfaction with OPM services which, while a useful indicator, is not consistent with the intention of this provision of the Act. Our sense is that the Act supports customer satisfaction as one key outcome measure.

Additions to OPM's Strategic Plan

Based on GAO's suggestions and/or as part of our own redrafting process, OPM will add sections to the agency's strategic plan to address:

- OPM's statutory authorities
- Information Management and Technology Issues (CPDF, Year 2000, IT architecture/investment, etc.)
- Financial Systems. We will include objectives on our financial management systems/procedures in a future revision of our strategic plan

Crosscutting Program Activities/Coordination

It is true that we are just starting our formal consultation process with stakeholders on our strategic plan. However, OPM consults regularly with the other executive branch agencies, particularly those with central management and coordination or adjudicatory functions such as the Merit Systems Protection Board and the Federal Labor Relations Authority, on human resource management issues through the Interagency Advisory Group of Personnel Directors and other forums. OPM also continually works with each of its stakeholders to be sure that their views are addressed as we develop our policies and programs.

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This section also seems to suggest that OPM's responsibilities significantly overlap or duplicate those of other agencies, and, therefore, a fuller discussion of them in the strategic plan would assist others in determining which OPM responsibilities should "in any sense be modified" (page 24). OPM strongly disagrees with the premise.

OPM notes that recently the Administration, at Congress's request, did a comprehensive study of the adjudicatory functions of OPM, EEOC, FLRA, MSPB, and the Office of Special Counsel. The result of that study--which found little overlap, but also included some important suggestions for improvements in appeals processes--were reported to the House Appropriations Committee in April 1996.

Management Challenges

OPM agrees that a discussion of management challenges would improve our strategic plan and we will include it. With reference to the management challenges you outlined in your draft report, we offer the following comments:

Attracting & Retaining Well-Qualified Employees

We believe the Federal government is attracting a well-qualified workforce. The key is to ensure we do not lose ground. This is why our first goal is to recruit and retain the Federal workforce required for the 21st century.

Determining Appropriate Compensation

OPM agrees that (for a variety of reasons) the pay adjustment process under the Federal Employees Pay Comparability Act of 1990 has not worked out as intended and that this presents a major management challenge. Our revised strategic plan will include a specific objective on this issue.

Our draft strategic plan is not silent on compensation matters. For example, we state that we will work with stakeholders to formulate modernized, performance-oriented systems of total employee compensation (pp. 3, 7). Our revised plan will include a time frame for achieving this objective.

Ensuring High Ethical Standards

The major challenges GAO describes in this section are actually part of the Office of Government Ethics' mission and responsibilities, not OPM's.

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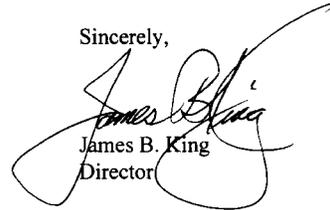
Technical Corrections

Page 31. The CPDF covers more than *1.8 million federal civilian employees*.

Page 35. The CPDF covers approximately **93%** of civilian Federal employees--
excluding the Postal Service.

If you need any additional information, please feel free to contact Mary Strand of my staff. She
can be reached on (202) 606-1000.

Sincerely,

A handwritten signature in black ink, appearing to read "James B. King", is written over a printed name and title.

James B. King
Director

Major Contributors to This Report

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Robert J. Heitzman, Attorney

Related GAO Products

Personnel Practices: Improper Personnel Actions on Selected CPSC Appointments ([GAO/GGD-97-131](#), June 27, 1997).

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Whistleblower Protection: Determining Whether Reprisal Occurred Remains Difficult (GAO/GGD-93-3, Oct. 27, 1992).

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