

# STRATEGIC ISSUES

*Transforming the federal government's role and how it does business to meet 21st century challenges is the mission of the Strategic Issues (SI) team. Working both independently and in partnership with other GAO teams, we assist Congress and federal agencies in improving government accountability and performance to benefit the American people. Our areas of expertise include budget analysis, high-risk areas and performance and accountability challenges, human capital, intergovernmental relations, long-term fiscal issues, regulatory reform, and tax policy and administration.*

## Our Work

We assist Congress and federal agencies in identifying fiscal challenges facing the government and ways to improve government programs. This improvement will become more important as an aging citizenry stresses the budget and eventually limits the government's flexibility to respond to other emerging national needs. We also analyze how involvement of state and local governments and nongovernmental organizations affect federal program implementation and achievement of national goals and periodically report on areas within the federal government that we have identified as high-risk because of their greater vulnerabilities to waste, fraud, abuse, and mismanagement.

Our work focuses on

- analyzing the implications of the increased role of public and private parties in achieving federal objectives and the national performance context in which those interactions take place;
- assessing the government's total capacity to better deliver the right public services at the highest level of performance, with a special focus on human capital considerations;
- supporting congressional oversight of the government's progress toward being more results-oriented, accountable, and relevant to society's needs—including promoting effective management at IRS and identifying ways to simplify the tax code and reduce the compliance burden on taxpayers; and
- analyzing how the government's fiscal position affects the allocation of public resources, including assessing the impact of current and proposed tax policies on individuals and the economy.

### KEY CONTACTS

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### *Accomplishments and Key Projects*

Examples of our recent accomplishments include the following:

- Our long-term fiscal simulations played a key role in broadening the focus of the Social Security and Medicare reform debates beyond trust fund solvency to the larger issue of sustainability.
- Our continuing work on agency efforts to align performance plans, budget, and financial reports provided a framework that prompted and supported efforts by OMB to clarify and strengthen its guidance to agencies.
- Examining the lessons learned from the 2000 Census enabled us to identify financial savings and best practices that could help improve the next national headcount in 2010.
- Our review of OPM's progress in achieving key programmatic outcomes was instrumental in improving OPM's focus on results and its efforts to develop performance measures related to strategic human capital management, including achieving a diverse and skilled workforce.
- Working with other GAO teams, we helped build GAO-wide budget review capacity and knowledge sharing, broadened the executive and legislative branches' understanding of critical human capital challenges by designating strategic human capital management as a governmentwide high-risk issue, and reviewed the progress 24 federal agencies made in improving their focus on results.
- We estimated that over 2 million individuals overpaid taxes by failing to itemize deductions, and we also recommended changes to minimize taxpayer burden resulting from IRS's plan to measure compliance through random reviews of tax returns.
- We evaluated the effectiveness of public reporting requirements concerning the use of charitable contributions by tax-exempt, charitable, and political organizations.

Currently, we are also

- analyzing how the government operates in an evolving environment where the interaction between the parties involved, and between policy tools, have implications for federal management processes;
- assessing whether regulatory administration and reforms achieve government objectives;
- identifying and facilitating the implementation of human capital practices that will improve federal economy, efficiency, and effectiveness;
- determining the feasibility of bringing separate societal and economic indicators together in a systematic way to identify gaps from a national perspective, and stimulate development of additional indicators to address those gaps;
- analyzing the federal government's long-term fiscal position and the structure and information for budgetary choices, and exploring alternatives for improvement;
- evaluating the effectiveness of the new markets tax credit designed to provide capital investment and jobs to low-income communities;
- estimating the proportion of the monetary value of tax-exempt vehicle donations that goes to middlemen rather than charities; and
- identifying measures to increase the clarity of taxpayer forms and instructions.