

U.S. GENERAL ACCOUNTING OFFICE
REVISED FINAL PERFORMANCE PLAN FOR FISCAL 2003
AND
INTERIM ADJUSTMENTS TO THE STRATEGIC PLAN

Since issuing GAO's annual performance plan for fiscal 2003, we have made changes that warrant issuing a revised plan:

- We have adjusted the targets for some of our annual quantitative performance measures for fiscal 2003.
- We have modified 3 of our 97 2-year qualitative performance goals for fiscal 2002 and 2003 and added a 98th.
- And we have made changes affecting 8 of our more than 400 key efforts for fiscal 2002 and 2003.

These interim adjustments to GAO's *Strategic Plan, 2002–2007* and *Strategic Plan Supplements* are explained in this revised performance plan. The original performance plan for fiscal 2003 was published as an integral part of GAO's consolidated *Performance and Accountability Report for 2001*. All of these documents are available at <http://www.gao.gov/sp.html>.

Background

GAO exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. To carry out that mission, GAO performs a range of engagements—mostly in response to congressional mandates or requests—that take the form of evaluations of federal programs and performance, financial and management audits, policy analyses, legal opinions, bid protest adjudications, and investigations. GAO's work is aligned under four strategic goals:

- Strategic Goal 1: Provide timely quality service to the Congress and the federal government to address current and emerging challenges to the well-being and financial security of the American people.
- Strategic Goal 2: Provide timely, quality service to the Congress and the federal government to respond to changing security threats and the challenges of global interdependence.
- Strategic Goal 3: Help transform the federal government's role and how it does business to meet 21st century challenges.
- Strategic Goal 4: Maximize the value of GAO by being a model federal agency and a world-class professional services organization.

Each of these strategic goals is supported by a set of strategic objectives. Each objective is supported in turn by a set of performance goals with key efforts that describe bodies of work GAO plans to undertake to help meet each performance goal and, thus, to help

achieve the strategic objective and strategic goal it serves. Every 2 years, we assess our progress in addressing the key efforts and in meeting our performance goals. The next assessment will be conducted at the close of fiscal 2003.

GAO's Strategic Planning Elements and Performance Measures



Source: GAO.

In addition to the 2-year performance goals, GAO uses quantitative measures for its three externally focused strategic goals—goals 1, 2, and 3—and sets annual targets for each measure. These annual measures, like the 2-year performance goals, are a way of assessing our progress, both agencywide and with each of the strategic goals. If we are making progress, the annual measures should show that

- GAO's people are delivering almost all of their products when they have promised to,
- they are being asked to testify before the Congress and are responding to those requests,
- they are making a sufficient effort to recommend improvements in the conditions they have uncovered when conducting engagements,
- their recommendations are being implemented by the agencies to which they are directed, and
- implementation of their findings and recommendations has led to financial and other benefits for the American people.

In the sections that follow, we explain the changes we made to the fiscal 2003 targets for our annual measures and then detail the changes to the 2-year qualitative performance goals and to the key efforts that support the 2-year goals.

Annual Performance Targets

GAO's performance targets are set through a series of meetings at which the perspectives of the executives in charge of the work to be done and the agency's top leadership are compared and discussed. Together, they determine what GAO's past performance and likely congressional and agency actions will affect the agency's future performance. The targets become final once approved by the Comptroller General and are published in our performance plan.

Since we published our performance plan information for fiscal 2003, various external factors prompted GAO's senior executives to revise some of the targets for the year. At the agencywide level, where we use seven annual measures, we raised two of the targets and lowered two. In conjunction with those changes, we adjusted targets at the strategic goal level as well. The tables that begin on the next page show the original and revised targets for fiscal 2003 and, for comparison, also provide our targets and actual results for fiscal 2002. The revisions shown on the tables were made for the following reasons:

- We lowered the financial benefits targets for the agency and for goals 1 and 2, primarily because we found we had overestimated the effects of a change in the calculation of those benefits. We had expected the change to cause about a 25 percent increase in the benefits totals and attempted to offset that rise by increasing the targets. Once the methodological change was in place, we found it caused less than half the expected increase and have now adjusted the targets to better reflect the change's actual impact. For details on the change in methodology and its effects, see "Agencywide Results" in part II of *GAO's Performance and Accountability Report for Fiscal 2002* at <http://www.gao.gov/sp.html>.

Also factored into the adjustments of the targets were trends we observed in the financial benefits data and the status of actions begun by federal agencies to implement recommendations from GAO that have the potential to generate financial benefits for the American people. We observed, for instance, that the financial benefits recently achieved under goal 2 had been unusually high for reasons that were unlikely to reoccur. And because GAO does not directly generate financial benefits—the benefits are generated by federal agencies acting on GAO's findings and recommendations—periodically assessing the status of actions in progress in the executive branch provides an evolving picture of what benefits are likely to be documented in the year ahead.

- After assessing the executive branch's current efforts to implement GAO recommendations and the pace at which benefits from their actions were likely to be documented, we raised the targets for our other benefits measure agencywide and for goals 2 and 3 and lowered the target for goal 1.
- We slightly raised the targets for new recommendations agencywide and for all three strategic goals. The small increases recognize that our actual results under this measure in fiscal 2001 and 2002 were far higher than the targets we originally set for fiscal 2003 but that results of that magnitude are unlikely to continue. Types of engagements that generated unusually high numbers of recommendations, such as compliance audits on agencies' information security systems and practices, are coming to a close.

- And finally, we reduced the targets across the board for the number of times GAO witnesses testify before the Congress because it appears the Congress will hold fewer hearings during fiscal 2003 than during the previous year. An analysis of historical data shows that fewer hearings are conducted (1) in the first year of a congressional session as the new Congress organizes; (2) when the majority shifts in the House or the Senate and committee staffs reorganize and reprioritize; and (3) when the House, Senate, and the White House are all controlled by one political party. All three of these factors are present in fiscal 2003.

Agencywide Measures and Targets, Fiscal 2002–2003

Performance measure	2002		2003	
	Target	Actual	Original target	Final target
Financial benefits (billions)	\$30.0	\$37.7	\$35.0	\$32.5
Other benefits	770	906	785	800
Past recommendations implemented	75%	79%	77%	77%
New recommendations made	1,200	1,950	1,200	1,250
New products with recommendations	45%	53%	50%	50%
Testimonies	200	216	210	180
Timeliness	98%	96%	98%	98%

Strategic Goal 1 Measures and Targets, Fiscal 2002–2003

Performance measure	2002		2003	
	Target	Actual	Original target	Final target
Financial benefits (billions)	\$17.0	\$24.1	\$22.8	\$21.2
Other benefits	218	226	218	208
Past recommendations implemented	75%	72%	77%	77%
New recommendations made	359	524	359	363
Testimonies	93	111	93	85

Strategic Goal 2 Measures and Targets, Fiscal 2002–2003

Performance measure	2002		2003	
	Target	Actual	Original target	Final target
Financial benefits (billions)	\$7.8	\$8.4	\$7.6	\$6.8
Other benefits	178	218	192	200
Past recommendations implemented	75%	83%	77%	77%
New recommendations made	460	618	485	521
Testimonies	49	38	55	36

Strategic Goal 3 Measures and Targets, Fiscal 2002–2003

Performance measure	2002		2003	
	Target	Actual	Original target	Final target
Financial benefits (billions)	\$5.3	\$5.2	\$4.6	\$4.6
Other benefits	374	462	375	392
Past recommendations implemented	75%	82%	77%	77%
New recommendations made	381	808	356	366
Testimonies	58	65	62	52

Notes: Agencywide totals may differ from the sum of the amounts for strategic goals 1, 2, and 3 because when multiple units participate in an engagement, credit may be reflected under more than one of the goals.

“Recommendations implemented” gauges the implementation rate of recommendations GAO made 4 years prior to each respective fiscal year.

“New products with recommendations” and “Timeliness” are tracked only at the agency level.

Two-Year Performance Goals

As previously explained, GAO uses performance goals—supported by sets of key efforts—as strategies in pursuing the agency’s strategic goals and objectives. Every 2 years, we assess whether we have met the performance goals by addressing each goal’s key efforts. The next assessment will be conducted at the end of fiscal 2003. For details on how we determine which performance goals have been met and which have not, see “Data Quality and Program Evaluation” in part II of *GAO’s Performance and Accountability Report for Fiscal 2002*.

After publishing our performance plan information for fiscal 2003, we changed 3 of the 97 performance goals and added a 98th. We also made changes affecting 8 of the more than 400 key efforts supporting those performance goals. These changes, which affect only Strategic Goals 1 and 3, are laid out on the following pages along with the reasons for the changes.

A strategic objective is shown only if one or more of its performance goals or a performance goal’s key efforts have been revised. Whenever a strategic objective’s supporting elements have changed, all of its performance goals are shown so that readers can view the changes in context. Similarly, key efforts are not listed unless they have been revised; but when one key effort of a performance goal has changed, all of the key efforts for that goal are listed to provide context.

Solid bullets indicate a performance goal; open bullets indicate the key efforts of the performance goal that preceded them. **Bold** indicates additions; ~~strikeout~~ indicates deletions.

STRATEGIC GOAL 1

STRATEGIC OBJECTIVE

The Education and Protection of the Nation's Children

- Analyze the effectiveness and efficiency of early childhood education and care programs in serving their target populations
- Assess options for federal programs to effectively address the educational **and nutritional** needs of elementary and secondary students and their schools
REASON: The wording change reflects the work to be done under this performance goal on the school lunch program.
- Determine the effectiveness and efficiency of child support enforcement and child welfare programs in serving their target populations
- Identify opportunities to better manage postsecondary, vocational, and adult education programs and deliver more effective services

STRATEGIC OBJECTIVE

A Secure Retirement for Older Americans

- Assess the implications of various Social Security reform proposals
- Identify opportunities to foster greater pension coverage, increase personal saving, and ensure adequate and secure retirement income
 - Improve information about private pensions and identify opportunities to foster greater participation and ensure adequate and secure retirement income
 - Analyze current federal pension regulations and associated tax policies to determine their effect on pension plan formation, plan coverage, and the adequacy and security of benefits
 - ~~Assess the consequences of the proliferation of new pension plan designs for their effect on pension coverage and retirement income adequacy and security~~
REASON: We clarified this key effort by rewording it as shown below.
 - **Assess the implications and effects of various pension plan design features on pension plan formation, pension availability, and security of retirement benefits** *REASON: Wording the key effort this way better reflects the work we are to do on these issues.*
 - Evaluate the characteristics of the current labor force to assess the likelihood of these workers accumulating adequate retirement savings and to determine the role of pensions in reaching an adequate retirement income
 - Examine potential policy tools available to enhance personal saving

- Identify opportunities to improve the ability of federal agencies to administer and protect workers' retirement benefits
 - Evaluate the Pension Welfare Benefits Administration's (PWBA) and the Internal Revenue Service's (IRS) oversight programs to determine whether workers' private pension retirement benefits are effectively protected
 - Evaluate the Pension Benefit Guaranty Corporation's (PBGC) operations for their effectiveness in conducting its mission and assess the agency's policies and activities for their effect on pension coverage, financing, and adequacy and security
 - Evaluate the Social Security Administration's (SSA) service-delivery systems and program operations to determine whether they are being implemented fairly, effectively, efficiently, and securely
 - Assess the effectiveness of the Office of Personnel Management's (OPM) federal service retirement systems in meeting the federal government's human capital goals
 - **Assess actions to maintain the integrity of the Social Security number (SSN) and the balance between the security of SSNs and their use for public purposes, such as program stewardship and law enforcement**
REASON: We have added this key effort because of strong congressional interest in these matters.

STRATEGIC OBJECTIVE

The Promotion of Viable Communities

- Assess federal economic development assistance and its impact on communities
- Assess how the federal government can balance the promotion of home ownership with financial risk
- Assess the effectiveness of federal initiatives to assist small and minority-owned businesses
- **Assess Determine how federal efforts to disaster assistance can** enhance national preparedness and capacity to respond to and recover from natural and man-made disasters *REASON: We changed the wording to better reflect the broad scope of work to be done under this key effort.*
- Assess how well federally supported housing programs meet their objectives and affect the well-being of recipient households and communities

Responsible Stewardship of Natural Resources and the Environment

- Assess the nation's ability to ensure reliable and environmentally sound energy for current and future generations
- Assess federal strategies for managing land and water resources in sustainable fashion for multiple uses
 - Evaluate federal land management agencies' progress in coordinating activities, addressing resource issues, and protecting critical environmental and natural resource systems from misuse, negligence, or intentional acts
 - Review federal land management agencies' efforts to develop and implement a strategy to reduce wildfires on federal lands
 - Assess federal land management agencies' operational needs and their multibillion-dollar backlog of deferred maintenance at national parks, forests, and other facilities
 - Analyze federal efforts to obtain a fair market value for minerals and other resources extracted from federal lands, while balancing consumption and conservation needs
 - Assess federal efforts to manage the nation's rivers, oceans, and marine environments in a way that balances resource protection with consumption and conservation needs
 - Evaluate the federal government's efforts to clarify its relationship with, and meet its responsibilities to, Native Americans and Alaskan Natives
 - Analyze federal agencies' efforts to protect threatened and endangered species on federal and nonfederal lands and in bodies of water
 - Analyze the adequacy of the **land and water resource agencies'** ~~Department of the Interior's~~ organization, human capital, and management processes for supporting the **agencies'** ~~agency's~~ operations *REASON: We clarified the wording to better reflect the broad scope of work to be done under this key effort.*
- Assess federal programs' ability to ensure a plentiful and safe food supply, provide economic security for farmers, and minimize agricultural environmental damage
- Assess federal pollution prevention and control strategies
- Assess efforts to reduce the threats posed by hazardous and nuclear wastes

STRATEGIC GOAL 3

STRATEGIC OBJECTIVE

Support Congressional Oversight of the Federal Government's Progress toward Being More Results-Oriented, Accountable, and Relevant to Society's Needs

- Analyze and support efforts to instill result-oriented management across the government
- Highlight the federal programs and operations at highest risk and the major performance and management challenges confronting agencies
- Identify ways to strengthen accountability for the federal government's assets and operations
- Promote accountability in the federal acquisition process
- Assess the management and results of the federal investment in science and technology and the effectiveness of efforts to protect intellectual property
 - Identify ways to improve the funding and coordination of activities across government agencies
 - Assess the management and results, including economic impact and human capital initiatives, of major federal science and technology programs
 - Determine the effectiveness of technology transfer, patent office, and federal information services
 - Identify options for restructuring and better managing the nation's deteriorating federal laboratories
 - Evaluate the National Aeronautics and Space Administration's efforts to control and manage the nation's multibillion-dollar research investment in the International Space Station, Space Shuttle fleet, Space Launch initiative, and assess implementation of the Government Performance and Results Act (GPRA)
 - **Conduct one or more technology assessments to evaluate the implications of the technology for public policy and congressional decision making**
REASON: We added this key effort to include work the Congress has asked us to do on technology assessments.
- Identify ways to improve the quality of evaluative information ~~and explore the use of governmentwide performance indicators to gauge progress in meeting societal needs~~
REASON: We deleted part of this performance goal because we moved the work we are to do on national indicators to a new performance goal that focuses specifically on that work.
 - Help build the government's capacity to evaluate the implementation and effects of policies and programs
 - Identify and assess methodological tools for measurement and analysis
 - Identify strategies for evaluating issues that cross program boundaries

- ~~Develop definitions for broad-level indicators that can measure the effects of policies and programs on societal needs~~ *REASON: We moved the work we are to do on national indicators to a new performance goal that focuses specifically on that work.*
 - ~~Identify methodologies for developing broad-level indicators using statistical information~~ *REASON: We moved the work we are to do on national indicators to a new performance goal that focuses specifically on that work.*
- **Develop new resources and approaches that can be used in measuring performance and progress on the nation's 21st century challenges**
REASON: We added this performance goal and the key efforts below to clarify the focus of our work on national indicators.
 - **Solicit advice and input from national leaders on the challenges involved in measuring national performance**
 - **Develop definitions for broad-level indicators that can measure the effects of policies and programs on societal needs and create new electronic information resources on assessing national performance**
 - **Understand and contribute to the state of the practice in large-scale performance measurement in GAO, the Congress, the United States, and around the world**

The United States General Accounting Office

Strategic Planning, Performance, and Accountability

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Plans and Reports on GAO's Operations

Strategic Planning

Strategic Plan for Fiscal Years 2002-2007 [HTML](#) [PDF](#) [Accessible Text](#)

GAO's mission, general goals and objectives, means and strategies, and methods for evaluating its performance; updated every 2 years. (GAO-02-430SP, June 2002).

Strategic Supplements [Page](#)

More information on the 21 objectives in GAO's strategic plan: the performance goals, key efforts, and potential outcomes for each objective. (June 2002).

GAO's Strategic Plan Framework (June 2002) [PDF](#)

Performance and Accountability

Performance and Accountability Highlights 2002 [PDF](#)

Short version of GAO's annual report on its performance and finances (GAO-03-306SP, January 31, 2003).

Performance and Accountability Report for 2002 [HTML](#) [PDF](#)

Full-length version of GAO's annual report detailing its performance and finances (GAO-03-306SP, January 31, 2003).

[Archive of earlier documents](#)

Accountability ★ **Integrity** ★ **Reliability**
