HUMAN CAPITAL INTERIM STRATEGIC PLAN

Fiscal Years 2010–2012

“Linking Strategy to Results through People”
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LETTER FROM THE ACTING COMPTROLLER GENERAL

GAO is extremely proud of its highly skilled, professional staff of approximately 3,200 employees and the difference that they make for the Congress and the nation. To ensure we are able to sustain a high performance level in effectively supporting the Congress in meeting its constitutional responsibilities and helping to improve the performance and accountability of the federal government, we remain committed to investing in each of our employees.

The federal government faces new and even more complex challenges in the 21st century, including long-term fiscal constraints, changing demographics, and evolving governance models. To assist the Congress in addressing these and emerging challenges, GAO must make strategic human capital management the centerpiece of our efforts.

GAO has been recognized as a leader in human capital management by public and private entities such as the IBM Center for the Business of Government, Partnership for Public Service, International Personnel Management Association, and Harvard Executive Education. GAO champions numerous human capital programs and initiatives and strives to serve as a model throughout the federal government.

In 2004, we issued our first GAO human capital strategic plan. We have made progress toward the performance objectives established in that original plan and continue to identify ways we can improve our strategic human capital management. Our focus continues to be on building and sustaining a diverse professional services organization that attracts, hires, retains, and rewards a highly skilled, high-performing workforce. We will do this through continued efforts to strategically plan for evolving human capital management challenges.

Through the use of congressionally authorized human capital flexibilities, we continue to improve the alignment of our workforce with our mission, enhance cross-functional collaboration, and refine our market- and performance-based compensation and competency-based performance management systems.

This 2010 through 2012 interim human capital strategic plan focuses on human capital initiatives over the next 18 months that are most critical to sustaining performance excellence. Because it is aligned with the GAO strategic plan that will be updated in fiscal year 2010, this interim plan will also be updated in fiscal year 2010 to ensure that it provides a clear line of sight between our agencywide performance goals and objectives and the human capital strategies we will employ to meet those goals and objectives.

The plan builds upon the progress we have made and provides a road map for how we will continue to promote and maintain a work environment that is fair, unbiased, and inclusive, as well as one that offers opportunities for all employees to realize their full potential. It serves as the foundation for our continuing to build upon GAO’s capacity to develop leaders, maximize performance, ensure accountability, and reinforce the foundation that has repeatedly made GAO a professional services employer of choice.

Gene L. Dodaro
Acting Comptroller General of the United States
**INTRODUCTION**

Strategic human capital planning is the centerpiece of federal agencies’ efforts to transform their organizations to meet the challenges of the 21st century. Strategic human capital planning that is integrated with broader organizational strategic planning is critical to ensuring agencies have the talent they need for future challenges.

This plan presents the integrated framework of policies and practices that the Government Accountability Office (GAO) will use to guide its efforts in strategic human capital management through fiscal year 2012. It provides a contextual framework for the strategic objectives and performance indicators that are discussed toward the end of the plan through a description of challenges, both internal and external, that GAO will face and how the agency intends to meet those challenges to continue to fulfill the agency’s mission through a highly engaged, professional workforce.

As was mentioned in the letter from the Acting Comptroller General, the plan is intended to primarily focus GAO’s efforts through fiscal year 2010. GAO is currently updating its agencywide strategic plan, so the human capital strategic plan will be reviewed as part of that process to ensure clear alignment between the two plans.

The elements of the plan embody the four challenge areas that GAO has identified as critical to effective strategic human capital management: leadership; strategic human capital planning; acquiring, developing, and retaining talent; and results-oriented organizational culture.¹

**ABOUT US**

GAO has had certain human capital tools and flexibilities for more than two decades (please see app. I for an overview of GAO’s legislative history). Further, GAO is excepted from certain provisions of Title 5, which governs the competitive service, and the agency is not subject to Office of Personnel Management (OPM) oversight. As a result, GAO has been able to develop and implement a human capital management system with a degree of independence that many agencies in the executive branch have not had. GAO continuously evaluates elements of its human capital system to ensure they represent leading practices and directly support the agency’s ability to successfully perform its mission.

With approximately 3,200 employees, GAO is a multidisciplinary professional services organization that conducts a wide range of financial and performance audits, program evaluations, management reviews, investigations, and legal services spanning a broad range of government programs and functions. GAO’s commitment to good government is reflected in its core values of accountability, integrity, and reliability.

The organization is primarily structured around four goals (please see app. II for a detailed organization chart):²

- **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. Approximately 37 percent of GAO’s employees are aligned with this goal.

- **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. Approximately 32 percent of GAO’s employees are aligned with this goal.

- **Goal 3**—Help transform the federal government’s role and how it does business to meet 21st century challenges. Approximately 27 percent of GAO’s employees are aligned with this goal.

- **Goal 4**—Maximize the value of GAO by being a model federal agency and a world-class professional services organization. Approximately 4 percent of GAO’s employees are aligned with this goal. This is the only internally focused goal.

Resource alignment with the agency’s mission is a critical component of the agency’s workforce planning activities. And, because GAO performs most of its work in a highly collaborative, matrixed environment, maintaining the right mix of technical knowledge and subject matter expertise—as well as general analytical skills—is vital to achieving the agency’s mission.

Demand for GAO’s analysis and advice remains strong across the Congress. GAO’s involvement in supporting key management challenges and mitigating risks is continuing to grow with more and more legislation, including a role for GAO, most recently the Troubled Asset Relief Program (TARP) and the American Recovery and Reinvestment Act (ARRA). This emerging trend is attributable to the agency’s credibility with the Congress in providing timely, objective, fact-based, high-quality work products.

### **GAO’s Workforce**

To be responsive to the increasing demand for GAO’s services, the agency depends on a talented, diverse, high-performing, knowledge-based workforce. GAO staff hold degrees in various academic disciplines, including accounting, law, information technology, engineering, public administration, and economics. More than 62 percent of staff hold master’s degrees or higher, and many of them have specialized program expertise in areas ranging from national security to Social Security.

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²GAO, *GAO’s Fiscal Year 2010 Performance Plan*, GAO-09-304SP (Washington, D.C.: April 2009). For each goal, the indicated percentages below are rounded and based on fiscal year 2009 revised budget figures.
As with many private and public organizations, GAO’s workforce demographics are reflecting an increasingly diverse workforce. For example, in comparing workforce demographic data from fiscal year 1999 with those for fiscal year 2009 (please see app. III for additional comparative workforce data): 3

- More women than men now work at GAO—57 percent, an increase of almost 17 percent.
- The number of GAO staff age 30 and under increased 233 percent, while the median age decreased from 48 to 43 years.
- Ethnic minorities constitute 30 percent of the workforce, an increase of 2 percent.
- Fifty-six percent of the staff have completed a master’s degree program, with many staff holding multiple graduate degrees—this is an increase of 6 percent.

This increasing organizational diversity—more gender diverse, more ethnically diverse, more generationally diverse, and increasingly more educated—makes strategic human capital management an organizational imperative. GAO is committed to cultivating and sustaining an inclusive organizational culture that embraces diversity in all of its forms, emphasizes individual integrity and accountability, and recognizes and rewards performance excellence. The agency’s efforts must be responsive to the diverse needs of its workforce while at the same time being responsive to emerging trends in human capital management and how GAO performs its work.

One of the external benchmarks for GAO’s efforts is the Best Places to Work in the Federal Government rankings conducted by the Partnership for Public Service and American University’s Institute for the Study of Public Policy Implementation. GAO has participated in the rankings since 2005, and the agency was ranked number 2 among large agencies in 2007 and 2009.

Internally, GAO assesses its performance annually using a balanced set of quantitative performance measures that focus on people and internal operations. These categories of measures are briefly described below, and appendix IV reflects the agencywide performance during the last two fiscal years, with targets for fiscal years 2009 and 2010.

- People. As GAO’s most important asset, the workforce defines the agency’s character and capacity to perform. A variety of data sources, including an internal survey, provide information to help measure how well GAO is attracting and retaining high-quality staff and how well the agency is developing,

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3Fiscal year 2009 statistics are as of June 30, 2009.
supporting, using, and leading staff. In response to an evaluation conducted by the Office of Inspector General, GAO will be modifying our people measures.¹

- Internal operations. GAO's mission and people are supported by internal administrative services, including information management, building management, knowledge services, human capital, and financial management services. Through an internal customer satisfaction survey, GAO gathers information on how well these internal operations enable employees to get their jobs done and improve employees’ quality of work life.

**The Pipeline**

Most employees (approximately 56 percent) are in GAO’s analyst job series (347), a job series unique to GAO. Because of the importance of the agency’s quality assurance framework to the quality of all of GAO’s work products, it is essential that recruitment strategies are appropriately targeted to fill positions with the right candidates and that developmental activities provide the appropriate foundation for individual and organizational success.

Summer interns are a major source of GAO’s candidate pool for these analyst positions. Annually, GAO employs approximately 160 interns who serve as long as 12 weeks, usually during the summer. This affords both the intern and the agency an opportunity to assess candidate/agency compatibility.

On average, GAO extends employment offers to approximately 70 percent of its interns and approximately 70 percent of these offers are accepted. New entry-level staff members join the agency as part of its professional development program (PDP), a 2-year developmental program in which new employees acquire the technical competencies required to fulfill GAO’s mission and enhance their opportunities to excel.

**Human Capital Challenges**

Organizations, private and public, increasingly recognize that effective and inclusive human capital management strategies are critical to current and future performance. GAO’s human capital policies promote fairness, recognize and embrace diversity, are free of bias, and encourage employees to develop and perform at their full potential. GAO continually evaluates and modifies those policies to ensure practices are consistent with the organization’s commitment to its workforce.

While GAO’s attrition rate has been historically very low (approximately 10 percent with retirements), the agency’s retirement eligibility profile has implications for succession planning efforts. For example, about 15 percent of all GAO staff will be eligible for retirement by the end of fiscal year 2009, including almost 50 percent of

The agency’s changing demographics have significant implications for how GAO recruits, trains, retains, and rewards employees. For example, younger staff members appear to be less likely to make a long-term workplace commitment than older ones, while at the same time mid- and senior-level staff with great institutional knowledge are remaining in the workforce beyond expected retirement dates. This demographic trend means the workforce is increasingly multigenerational, with younger staff sometimes supervising older workers. GAO’s professional development and recognition programs must take into account the differing expectations of the entire workforce, as values can be very different among the different demographic groups.

GAO is committed to involving employees in identifying and implementing human capital programs, such as refining the compensation and performance management systems to more closely link rewards and recognition to employees’ competencies and contributions to organizational results. GAO will continue the recognized best practice of involving the entire workforce and internal stakeholder groups—including the GAO employee organizations, International Federation of Professional and Technical Engineers (IFPTE Local 1921), Employee Advisory Council, and Diversity Advisory Council—in increasing support for organizational goals and objectives and improving overall engagement and morale.

Finally, GAO intends to explore establishing a governance structure for human capital decision making that ensures a complete integration among workforce, succession, budget, and strategic planning activities. This governance structure would better position GAO leaders to address organizational challenges, ensure that human capital policies enable the organization to move in the direction identified by management, and position agency managers and supervisors to be as effective and efficient as possible as they work through their staffs to carry out the agency’s mission.

**Management Improvement Initiatives Framework**

GAO is targeting the following five priority areas around which to coordinate activities that will help to address challenges and improve the agency for the future:

- Recognizing and valuing diversity. GAO’s diversity efforts focus on three critical areas: recognizing and valuing diversity and inclusiveness; ensuring an equitable performance management system; and hiring, developing, and retaining a diverse workforce.

- Reassessing the performance appraisal system. GAO is making continued progress on its comprehensive assessment of the performance appraisal system. An analysis
of employee feedback about the system is under way, and GAO expects to issue a report with findings and recommendations in early fiscal year 2010.

- Managing workload, sustaining quality, and streamlining processes. GAO is continuing to evaluate ways to revise workplace practices and practices, including leveraging technology solutions, that allow the agency to be more efficient while maintaining a high level of quality in its products and services.

- Enhancing staffing practices and developing the workforce. GAO is refocusing efforts to equip managers and supervisors with human capital management skills, as effective leadership is a critical determinant of employee engagement and satisfaction. Through this refocusing, GAO can ensure that staff are provided with meaningful work assignments, they receive timely and specific performance feedback, and they receive the necessary training and development.

- Strengthening recruitment and retention initiatives. Several GAO teams are working on ways to improve the agency’s recruitment efforts, and these teams have cross-functional representation within GAO to ensure recommendations are comprehensive and targeted to meet mission-specific requirements.

These initiatives support GAO’s strategic human capital management system and provide additional focus on critical areas that employees and other stakeholders identify as important to the agency’s sustaining its reputation as a leading-practices professional services organization.

**Strategic Objectives and Performance Indicators**

Following are the strategic goals and performance indicators GAO has established to improve its strategic human capital management:

- Objective 1—Recruit, develop, deploy, and retain a diverse, high-quality workforce.
  - Review and enhance staffing practices across the agency.
  - Expand diversity education initiatives.
  - Develop a recruiting strategy that supports GAO’s near- and long-term staffing requirements.
  - Implement processes and practices to enhance GAO’s inclusive organizational climate and culture.
  - Enhance retention strategies to ensure they are responsive to employees’ values.

- Objective 2—Improve the integration of strategic, workforce, and budget activities.
  - Establish a human capital governance structure that facilitates collaborative, matrixed decision making on human capital issues.
  - Broaden management involvement in human capital decision making to facilitate clearer alignment with performance goals and objectives.
  - Improve the alignment of recruiting and hiring activities with budget goals and
objectives.

- Objective 3—Enhance GAO’s employee engagement through targeted initiatives addressing work-life balance, compensation, training, performance management, recognition, benefits, and wellness.
  - Develop annual action plans that address key improvement areas based on results of employee feedback surveys.
  - Enhance GAO’s work-life balance and wellness initiatives to ensure they represent leading federal government agency practices.
  - Enhance GAO’s performance management and compensation practices.
  - Assess and modify the people measures that GAO reports annually in the Performance and Accountability Report.
  - Enhance training curricula and delivery.
- Objective 4—Leverage reliable data and technology solutions to improve GAO’s human capital service delivery.
  - Institute regular reporting of critical human capital information based on customer-identified requirements.
  - Expand use of technology, including implementing additional HR Connect functionality, to reduce number of staff hours devoted to transactional processing.
  - Improve timeliness of and customer satisfaction with recruiting and hiring activities.
- Objective 5—Maintain internal and external strategic working relationships that support GAO’s efforts to remain a leading-practices professional services organization.
  - Foster and enhance effective partnerships with employee organizations.
  - Develop a comprehensive communication strategy for all audiences on core human resources processes to enhance transparency and consistency.
  - Establish effective internal customer outreach activities to ensure regular and recurring customer engagement on human capital office service delivery.
  - Support formal and informal initiatives for staff to network and expand their skills and contributions to the agency.

**Summary**

This 2009 through 2012 human capital strategic plan establishes a solid framework through which GAO will continue to enhance its strategic human capital management function. The strategic goals and supporting performance indicators will be revisited as appropriate to ensure clear alignment between the human capital strategic plan and agencywide strategic plan, as well as to ensure GAO continues to be a professional services employer of choice and a model federal agency.
APPENDIX I: GAO LEGISLATIVE HISTORY

The GAO Personnel Act of 1980

Until 1980, GAO was subject to the same laws, regulations, and policies as executive branch agencies. However, with the expansion of GAO’s role in the congressional oversight of federal programs, concerns grew about the potential for conflicts of interest. In response to these concerns, Congress passed the GAO Personnel Act of 1980, the principal goal of which was to avoid potential conflicts by making GAO’s personnel system more independent of the executive branch. The new authority provided by the GAO Act gave the agency greater flexibility in hiring and managing its workforce. Significantly, the 1980 act removed GAO positions from the General Schedule (GS) and allowed the agency to establish a merit pay system. Using these flexibilities, the agency implemented a “broad banded” classification and pay for performance system for the agency’s analyst and attorney workforce in 1989.

GAO Personnel Flexibilities Act

As part of its ongoing transformation efforts, GAO leadership recognized that additional steps to reshape the agency’s workforce were necessary and that existing personnel authorities did not allow the agency to address these challenges effectively. Therefore, GAO sought additional legislative flexibilities to help reshape its workforce and recruit and retain staff with needed technical skills. Public Law 106-303—known as the GAO Personnel Flexibilities Act—was enacted in October 2000. The act authorized the Comptroller General to

- offer voluntary early retirement and separation incentive payments for a 3-year period;
- develop modified regulations for the separation of employees during a reduction in force; and
- establish senior-level scientific, technical, and professional positions with the same pay and benefits as those applicable to the Senior Executive Service (SES).

GAO Human Capital Reform Act of 2004

After using the flexibilities provided by Congress in 2000, GAO sought additional legislation to make permanent its authority to approve voluntary early retirements and separation incentive payments. In addition, GAO sought legislative authority to implement initiatives to ensure that the agency could continue to attract, retain, motivate, and reward a top-quality, high-performing workforce. The Human Capital Reform Act of 2004

- made permanent GAO’s 3-year authority to offer voluntary early retirement and voluntary separation payments;
- allowed the Comptroller General to adjust the pay rates of GAO employees separately from the annual adjustments authorized for executive branch employees;
permitted GAO to set the pay of an employee demoted as a result of workforce restructuring or reclassification at his or her current rate, with no automatic annual increase to basic pay until his or her salary is less than the maximum rate for the new position;

provided authority to reimburse employees for some relocation expenses when that transfer does not meet current legal requirements but still benefits GAO;

provided 20 days of annual leave for certain employees with less than 3 years of federal service;

authorized an executive exchange program with private sector organizations working in areas of mutual concern where GAO has a supply-demand imbalance; and

changed GAO’s name from the General Accounting Office to the Government Accountability Office.

**Government Accountability Act of 2008**

To continue to attract, retain, and reward a top-flight workforce; enhance operational and administrative efficiencies; and address staff compensation concerns, GAO sought legislation to address certain critical issues. The Government Accountability Act of 2008 authorized GAO to

- provide a minimum annual increase to all staff not less than the GS across-the-board percentage authorized for employees’ localities on the same date as the GS increase;
- process pay increases and lump-sum payments for staff who did not receive at least 2.6 percent and 2.4 percent base pay increases in 2006 and 2007;
- provide payments to certain employees who did not receive all their performance-based compensation in 2006;
- establish a statutory Office of Inspector General (IG) at GAO;
- receive reimbursement for certain costs associated with auditing the financial statements prepared by executive branch agencies and components;
- modify the pay level triggering the requirement to submit the Senate Public Financial Report by excluding percentages attributable to locality, thereby restoring the public disclosure obligation as it existed before GAO eliminated GS locality pay;
- change the highest basic pay rate for employees—other than those in the Senior Executive Service or Senior Level—from GS-15, step 10, to Executive Level III;
- increase the number of experts and consultants that the Comptroller General may employ for renewable 3-year terms; and
- use funds for meals and related reasonable expenses in connection with recruitment.
Appendix II: GAO Detailed Organization Chart

- Provide audit and other legal support services for all goals and staff offices
- Manage GAO’s bid protest and appropriations law work

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
  - Education, Workforce, and Income Security
  - Financial Markets and Community Investment
  - Health Care
  - Homeland Security and Justice
  - Natural Resources and Environment
  - Physical Infrastructure

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
  - Acquisition and Sourcing Management
  - Defense Capabilities and Management
  - International Affairs and Trade

Goal 3
- Help transform the federal government’s role and how it does business to meet 21st century challenges
  - Applied Research and Methods
  - Financial Management and Assurance
  - Forensic Audits and Special Investigations
  - Information Technology
  - Strategic Issues

Goal 4
- Maximize the value of GAO by being a model federal agency and a world-class professional services organization
  - Controller
  - Human Capital Office – Chief Human Capital Officer
  - Information Systems and Technology Services – Chief Information Officer
  - Knowledge Services – Chief Knowledge Services Officer
  - Professional Development Program

Source: GAO.
**Appendix III: Comparative Workforce Data—Fiscal Years 1999 to 2009**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>1,397</td>
<td>43%</td>
<td>1,736</td>
<td>53%</td>
<td>-10%</td>
</tr>
<tr>
<td>Female</td>
<td>1,848</td>
<td>57%</td>
<td>1,528</td>
<td>47%</td>
<td>+10%</td>
</tr>
</tbody>
</table>

| Median age    | 43                | Not applicable            | 48                | Not applicable            | -5 years          |
| Staff under 30| 485               | 15%                        | 147               | 5%                         | +10%              |

| Staff with less than 5 years at GAO | 1,187 | 37% | 401 | 12% | +25% |
| Staff eligible to retire within 12 months | 516 | 16% | 400 | 12% | +4% |

| Staff with a master’s degree | 1,807 | 56% | 1,285 | 39% | +17% |

| Total staff | Not applicable | 3,264 | Not applicable | 0 |
| Total HQ    | 2,336 | 72% | 2,343 | 72% | 0 |
| Total field | 909 | 28% | 921 | 28% | 0 |

Source: GAO.

\(^{a}\)Fiscal year 2009 data are as of June 30, 2009.
APPENDIX IV: PEOPLE AND INTERNAL OPERATIONS PERFORMANCE MEASURES

<table>
<thead>
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<th>Performance measure</th>
<th>2007 actual</th>
<th>2008 actual</th>
<th>2009 target</th>
<th>2010 target</th>
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<tbody>
<tr>
<td>People*</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New hire rate</td>
<td>96%</td>
<td>96%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>Retention rate</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>With retirements</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
</tr>
<tr>
<td>Without retirements</td>
<td>94%</td>
<td>93%</td>
<td>94%</td>
<td>94%</td>
</tr>
<tr>
<td>Staff development</td>
<td>76%</td>
<td>77%</td>
<td>76%</td>
<td>76%</td>
</tr>
<tr>
<td>Staff utilization</td>
<td>73%</td>
<td>75%</td>
<td>75%</td>
<td>75%</td>
</tr>
<tr>
<td>Leadership</td>
<td>79%</td>
<td>81%</td>
<td>80%</td>
<td>80%</td>
</tr>
<tr>
<td>Organizational climate</td>
<td>74%</td>
<td>77%</td>
<td>75%</td>
<td>75%</td>
</tr>
<tr>
<td>Internal Operations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Help get job done</td>
<td>4.05</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>Quality of work life</td>
<td>3.98</td>
<td>4.01</td>
<td>4.00</td>
<td>4.00</td>
</tr>
</tbody>
</table>

Source: GAO.

*From the staff who expressed an opinion, we calculated the percentage of those who selected favorable responses to the survey questions. Responses of “no basis to judge/not applicable” or “no answer” were excluded from the calculation. While including the “no basis, not applicable, or no answer” in the calculation would potentially result in a different percentage, our method of calculation is consistent with conventional survey practices, and we believe it produces a better measure because it represents only those employees who have an opinion.