September 21, 2012

The Honorable Ben Nelson
Chairman
The Honorable John Hoeven
Ranking Member
Subcommittee on Legislative Branch
Committee on Appropriations
United States Senate

The Honorable Ander Crenshaw
Chairman
The Honorable Michael M. Honda
Ranking Member
Subcommittee on Legislative Branch
Committee on Appropriations
House of Representatives

Subject: Status of Open World Exchange Program's Efforts to Strengthen Financial Management and Performance Measurement

Since its establishment in 1999, the Open World Leadership Center (Open World) exchange program has brought nearly 18,000 emerging leaders from Russia and 13 other participating countries to the United States to give them firsthand exposure to the U.S. economic system and democratic institutions. Open World is governed by a Board of Trustees and has seven permanent staff, led by an Executive Director, that work with numerous partners to carry out its program. U.S. embassies in participating countries play a key role by nominating many individuals for the program, vetting applicants for final selection, and processing visas for participants. Open World awards grants to U.S. national host organizations that, in conjunction with local partners, develop programs for

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1The Russian Leadership Program was established in Pub. L. No. 106-31, § 3011 (May 21, 1999). The program was renamed the Open World Leadership Center by Pub. L. No. 108-7, Div. H, §1401 (Feb. 20, 2003).

2The Library of Congress served as the administrator of the Open World program during the exchange's pilot phase. The program is now managed by the Open World Leadership Center, a separate entity within the U.S. legislative branch. Although the Center is independent of the Library, it has an interagency agreement with the Library to provide financial management and administrative support services to support Open World's operations.

3The Board of Trustees is composed of ten members—a Chairman; the Librarian of Congress; one member of Congress appointed by the Speaker of the House of Representatives and two members appointed by the President Pro Tempore of the Senate; three other individuals appointed by the Librarian of Congress; and the two Chairs of the Appropriations Subcommittees on Legislative Branch.
participants and arrange home stays. Program participants stay in the homes of American host volunteers.

In 2003, Congress asked us to review Open World’s progress toward achieving its overall purpose and whether the program had appropriate financial management and accountability mechanisms in place. As a result of our review, we issued a report in 2004 that contained eight recommendations aimed at enhancing Open World’s financial management and performance measurement. In 2011, Congress directed us to determine the actions the program had taken to implement our 2004 recommendations. In response to the mandate, we reviewed (1) Open World’s actions to address our recommendations on financial management and internal controls, and how the program’s current financial management controls compare with leading practices for accountability; and (2) the program’s actions to address our recommendations on performance measurement and how its mechanisms for performance measurement compare with leading practices.

Scope and Methodology

To examine Open World’s actions to address our recommendations on financial management and how the program’s current financial management controls compare with leading practices for accountability, we met with Open World officials and reviewed relevant policies and procedures. We compared selected financial management controls to GAO’s Standards for Internal Control in the Federal Government and the Internal Control Management and Evaluation Tool. Our assessment focused on whether these policies and procedures were designed to provide an adequate framework for internal controls. We did not conduct an audit of Open World’s financial reports or individual transactions.

To examine Open World’s actions to address our recommendations on performance measurement and how its mechanisms for performance measurement compare with leading practices, we reviewed the performance measures in Open World’s strategic plan and compared them to GAO’s Key Attributes of Successful Performance Measures. We also reviewed Open World’s organizational structure, operational policies and procedures, and program documentation. In addition, we met with Open World’s Executive Director,

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4In 2003, Congress expanded the scope of the program to include cultural leaders in Russia and extended eligibility to 11 countries of the Newly Independent States of the former Soviet Union and 3 Baltic states.


9GAO, Tax Administration: IRS Needs to Further Refine Its Tax Filing Season Performance Measures, GAO-03-143 (Washington, D.C.: Nov. 22, 2002). As part of this report, we developed key attributes of successful performance measures for results-based organizations. We have since used these attributes to assess performance measures of entities other than the IRS.
management, and other staff; State Department officials; and international exchange Interagency Working Group (IAWG) officials.

We conducted this performance audit from May 2012 to September 2012 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Results in Brief

Since our 2004 report, Open World has taken a number of steps to address our recommendations on financial management controls, and has also generally followed leading financial management practices. For example, to address our recommendations, Open World (1) contracted with an independent public accountant to perform an assessment of its ability to be audited; (2) developed Financial Procedures and Directives guidance that covers key activities such as grants; (3) developed the Grant Procedures document, which enhanced accountability for its grantees; (4) submitted its financial statements to an annual financial statement audit since fiscal year 2005, resulting in clean audit opinions since fiscal year 2006; (5) established an audit committee, comprised of independent members that have financial and programmatic knowledge, which also reviews management’s annual assessment of its internal controls; and (6) developed guidelines for grantees to calculate and report the estimated value of U.S. volunteers’ contributed services, and also disclosed this value as part of its annual budget justification. Open World’s financial management controls also generally followed leading practices for financial accountability. For example, Open World (1) developed appropriate policies, procedures, techniques, and mechanisms with respect to each of the agency’s activities; (2) developed guidance aimed at ensuring that transactions are properly documented, approved, and processed; and (3) performed ongoing monitoring of its transactions through annual financial audits since fiscal year 2005. Open World has plans to further enhance its financial management controls to better align its grant monitoring with leading practices by performing reviews of grantees’ compliance with grant agreement guidelines.

Open World has taken a number of steps that address our 2004 recommendations and reflect several leading practices for performance measurement. For example, to address our recommendations, Open World established its first strategic plan covering fiscal years 2007-2011 and later issued an updated plan covering fiscal years 2012-2016. In addition, it (1) presented to the Board the first comprehensive quantitative analysis of annual achievement on each of its performance measures for fiscal years 2007 through 2011; (2) implemented periodic reports from program participants, hosts, and contractors that provide standardized information about program performance and results; and (3) is currently converting its performance databases to a web-based system intended to reduce time needed to report on program feedback and performance. As of August 2012, Open World’s efforts were generally consistent with several of the key attributes that GAO has identified for successful performance measures. For example, most performance measures in Open World’s strategic plan were clearly stated and could allow for objective data to be collected. Although Open World had some intended outcomes that did not link to corresponding measures or program activities that contribute to achieving these outcomes, Open World officials stated in September 2012 that they revised their
performance measures to ensure that they directly link the activities of the program to the objectives in their strategic plan. In June 2012, Open World set numerical targets that could allow management to more systematically track its performance against program goals, but Open World had not yet developed an agency performance plan or released annual updates comparing its performance targets to actual results. During August 2012 discussions with us, Open World officials agreed to take the additional steps of preparing an annual performance plan and reporting annual updates publicly to further align their performance measurement efforts with leading practices. In September 2012, Open World officials stated that they had finalized an annual performance plan.

Background

Congress created the precursor of Open World, the Russian Leadership Program, as a pilot project within the Library of Congress in 1999 and, about 2 years later, established it as an independent, permanent entity. The program’s founders envisioned it as a way to promote mutual understanding between the United States and Russia and positively influence Russia’s development following the collapse of the former Soviet Union. The program aimed to expose emerging political leaders at all levels of government in Russia to the American economic system and democratic institutions through visits to communities across the United States, allowing participants to see how Americans from all walks of life conduct their business and professions and their private, social, and cultural lives. As envisioned by its founders, the overall mission of the program was to develop a cadre of people in Russia committed to democratic and free market principles by reaching out to emerging leaders, similar to the way that young German leaders were targeted by the Marshall Plan after World War II. In 2003, Congress changed the program’s name to the Open World Leadership Center, expanded its scope to include cultural leaders from Russia, and extended eligibility to additional countries in the Newly Independent States of the former Soviet Union and the Baltic states.10

Open World has awarded hosting grants to 61 organizations headquartered in 25 states and the District of Columbia. By the end of 2011, about 800 local host organizations—including universities, community colleges, service organizations, sister-city associations, local government agencies, and international visitor councils and other nonprofit organizations in all 50 states and the District of Columbia—had conducted exchanges for Open World. About 6,700 American families have hosted participants in 2,000 communities. In addition, Open World has contracts with organizations that provide logistical support and coordinate alumni activities. In fiscal year 2012, Open World’s appropriation was $10 million. In addition, Open World is authorized to seek and accept private donations.

Open World Has Taken Actions to Address Our Recommendations on Financial Management Controls and Has Generally Followed Leading Practices

Open World Has Taken Actions to Strengthen Financial Management

Since GAO reported in 2004, Open World has taken a number of steps to address our six recommendations regarding its financial management and internal controls, as outlined in

10The expansion of Open World extended eligibility to the remaining 11 countries of the Newly Independent States of the former Soviet Union and 3 in the Baltic states. The countries that have participated in Open World exchanges are Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Lithuania, Moldova, Russia, Serbia, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.
Specifically, Open World (1) contracted with an independent public accountant to perform an auditability assessment; (2) developed Financial Procedures and Directives guidance; (3) developed the Grant Procedures document; (4) submitted its financial statements to an annual financial statement audit since fiscal year 2005, resulting in clean audit opinions since fiscal year 2006; (5) established an audit committee, comprised of independent members that have financial and programmatic knowledge, which also reviews management’s annual assessment of its internal controls; and (6) developed guidelines for grantees to calculate and report the value of U.S. volunteers’ contributed services, and also disclosed this value as part of its annual budget justification.

Table 1: Actions Taken by Open World to Address GAO’s 2004 Financial Management and Internal Control Recommendations

<table>
<thead>
<tr>
<th>2004 GAO recommendations on financial management and internal controls</th>
<th>Open World actions to address recommendations</th>
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| Assess whether the current procedures provide adequate internal control over expenditures and grantee oversight | • Contracted with an independent public accountant to perform an auditability assessment, which concluded that Open World’s financial reporting structure was sufficient to allow a full-scope audit and provided recommendations to improve policies and procedures  
• Submitted its financial statements since 2005 to an annual financial statement audit, which covers internal controls over expenditures  
• Created an audit committee in 2008 that is tasked with reviewing management’s annual assessment of its internal controls |

| Develop and implement written, management-approved policies, procedures, and internal controls for Open World’s resources and expenditures | • Developed Financial Procedures and Directives guidance, which documented internal controls through policies and procedures for areas such as procurement of supplies and expert services, credit card purchases, reimbursements, travel, training, and grants administration and closure  
• Communicated and maintained this guidance on an internal shared drive for easy access by its employees  
• Developed a vulnerability assessment and internal control review tools to strengthen its ability to monitor internal controls |

| Develop and implement controls and requirements for grantees to provide accountability for grant expenditures to ensure that funds are spent for their intended purposes | • Developed, in 2005, the Grant Procedures document, which provides grantees with information on the grants process, allowable expenses, and procedures that grantees must follow to be eligible for grants and to ensure accountability  
• Included in this document specific guidance for the grantees’ budget calculation and for documentation that needs to be provided to Open World during grant closing procedures  
• Required grantees to file a quarterly financial report that identifies the amount of grant funds expended and unobligated |
<table>
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<tr>
<th>Requirement</th>
<th>Action</th>
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<tr>
<td>Required grantees to submit a variance report</td>
<td>• Required grantees to submit a variance report identifying differences between actual expenses and the approved grant budget</td>
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<td>• Prohibited variances of greater than 10 percent without approval by Open World in advance</td>
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<td>• Required each grantee to submit either an opinion from its most recent financial statement audit or detailed receipts to support its grant expenses</td>
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<td>• Updated the <em>Grant Procedures</em> document annually and posted it to Open World’s website after approval</td>
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**Develop and implement plans for routinely preparing financial statements that are annually subject to an independent audit**

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<th>Requirement</th>
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<td></td>
<td>• Prepared and submitted its financial statements to an annual financial statement audit since fiscal year 2005</td>
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<td></td>
<td>• Since 2006, these audits have resulted in clean audit opinions with no material weaknesses or significant deficiencies in internal controls, and no instances of noncompliance with laws and regulations</td>
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**Consider establishing an audit committee or financial management advisory committee to provide the Board of Trustees and management with independent advice on financial management, accountability, and internal control issues**

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<th>Requirement</th>
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<td></td>
<td>• Established an audit committee in 2008 that consisted of three members and adopted a charter in 2009</td>
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<td>• Audit committee meets at least annually to discuss internal controls over financial management and communicate with the independent public accountant and the Library of Congress’s Inspector General</td>
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<td></td>
<td>• Audit committee reports the results of its reviews of internal controls and the financial statement audit to the Board of Trustees</td>
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<td></td>
<td>• Audit committee currently consists of three members who have the financial and programmatic knowledge necessary to read and understand audit reports and help oversee Open World’s activities. For example, two members have financial management experience and one member has grants-related experience.</td>
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**Estimate and disclose the value of contributed services from U.S. volunteers to better reflect the total scope of the program**

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<th>Requirement</th>
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<td></td>
<td>• Developed guidelines for grantees to assess the value of the contributed services in each of their budget category estimates</td>
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<td></td>
<td>• Required grantees to report the value of contributed services annually</td>
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<td></td>
<td>• Disclosed the estimated value of contributed services in Open World’s Annual Report and Budget Justifications</td>
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Source: GAO.
Open World Follows Leading Financial Management Practices and Plans to Enhance Grantee Monitoring

Open World’s financial management controls generally follow leading practices for financial accountability. For example, Open World has (1) developed appropriate policies, procedures, techniques, and mechanisms with respect to each of the agency’s activities, such as grants; (2) developed guidance aimed at ensuring that transactions are properly documented, approved, and processed; (3) performed ongoing monitoring of its transactions through annual financial audits; and (4) established a three-member independent audit committee with relevant financial management experience to assist in oversight of financial management and internal controls. GAO’s Standards for Internal Control in the Federal Government state that internal controls should generally be designed to assure that ongoing monitoring occurs in the course of normal operations. In addition, GAO’s Internal Control Management and Evaluation Tool states that appropriate policies and procedures should exist with respect to each of the agency’s activities. Open World’s Financial Procedures and Directives includes grant procedures for advance payments, reimbursements, general management, and grant closing. However, we advised Open World that additional procedures could further enhance Open World’s ability to determine its grantees’ compliance with requirements outlined in its Grant Procedures, such as the proper use of funds. Such enhanced policies and procedures to monitor and evaluate the grantees’ compliance with grant requirements could further increase accountability and help ensure that funds are being used for their intended purpose. These procedures are important to Open World because grant obligations totaled approximately $3.4 million, or 28 percent of its $12.3 million total obligations in fiscal year 2011. Open World officials agreed that enhancements can be made to further assure accountability and that they are assessing the best way to provide assurance that the expenditures of grantees are in compliance with grant agreements. Open World officials noted that they would develop a process that is risk-based and also noted a number of activities to augment Open World’s effectiveness in this area. For example, they cited plans to (1) obtain signed affidavits from the heads of local hosting organizations, attesting that funds were spent in accordance with the requirements of the grants; (2) obtain signed statements of assurances completed by each grantee; (3) obtain summary reports of planned versus actual grant expenditures; (4) obtain reports evaluating hosting activities; and (5) perform sampling of grant expenditures to monitor and assess grantees’ compliance with fund expenditure requirements.

Open World Has Taken Steps to Address Our Recommendations on Performance Measurement, and These Actions Reflect Several Leading Practices

Open World Has Taken Actions to Strengthen Performance Measurement

Since our 2004 report, Open World has taken steps to improve its efforts to measure performance. In addition, Open World has taken a number of steps to strengthen its mechanisms for collecting data and reporting on performance, such as reporting to its Board the results achieved for each of its performance measures and requiring periodic reports on performance from program stakeholders (see table 2).
Table 2: Actions Taken by Open World to Address GAO’s 2004 Performance Measurement Recommendations

<table>
<thead>
<tr>
<th>2004 GAO recommendations on performance measurement</th>
<th>Open World actions to address recommendations</th>
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| Establish strategic and performance plans that articulate Open World’s direction and set measureable goals and indicators | • Established its first Strategic Plan for Fiscal Years 2007-2011. The plan contained:  
  o mission statement,  
  o goals, and  
  o performance indicators  
• Developed its second Strategic Plan for Fiscal Years 2012-2016, which also includes the elements that we recommended |
| Strengthen the program’s mechanisms for collecting data and reporting on program performance | • Presented at the February 2012 Board meeting Open World’s first comprehensive quantitative analysis of annual achievement on each of its performance measures for fiscal years 2007 to 2011  
• Implemented periodic reports from program hosts, facilitators, and contractors to ensure that management receives standardized information and feedback about program performance and results  
• Launched efforts to convert Open World’s performance databases to a web-based system intended to reduce time needed to find, utilize, and report on program feedback and performance data  
• Established targets for each performance measure in its Strategic Plan for Fiscal Years 2012-2016 |

Source: GAO.

Open World’s Performance Measurement Efforts Are Generally Consistent with Several Leading Practices

Open World’s efforts to measure performance are generally consistent with several leading practices, and it has plans to further strengthen its performance measurement mechanisms to better align them with leading practices. Although not required for Open World, the Government Performance and Results Act’s (GPRA) requirement for executive branch agencies to establish measures of performance serves as a leading practice for all federal agencies.11

In a previous report, we identified nine key attributes of successful performance measures and used them to assess the indicators agencies use to measure their performance.12 As


12GAO-03-143. The key attributes of successful performance measures are (1) objectivity, (2) clarity, (3) linkage between measure and agencywide goals, (4) measurable target, (5) reliability, (6) covering core program activities, (7) limited overlap, (8) balance, and (9) covering governmentwide priorities.
of August 2012, Open World’s performance measures were consistent with several of these key attributes, and Open World had plans to further align them with the attributes. For example, most performance measures in Open World’s Strategic Plan for 2012-2016 were clearly stated. All of the 23 measures clearly required either a number, percentage, or amount. In addition, Open World’s measures allowed the collection of objective data. For example, the measures focused on objective counts, such as number of projects undertaken, number of partnerships sustained or formed, and the value of cost-shares as a percentage of the total appropriation. However, Open World’s strategic plan included some intended outcomes that did not link to corresponding measures or program activities that contribute to achieving these outcomes. One such intended outcome was that the “nominations process is transparent and produces delegates with superior professional qualifications.” Without a corresponding performance measure, management may be less able to gauge progress and determine whether those outcomes have actually been achieved. When we discussed this finding with Open World officials in August 2012, they stated that they planned to revise their performance measures to ensure that the measures directly link the activities of the program to the objectives in their strategic plan. Commenting on a draft of this report in September 2012, Open World officials stated that they had revised their performance measures to address this issue.  

Open World has recently taken steps to report more systematically on its performance and has plans to make further improvements to reflect leading practices. We have previously reported that performance data can have real value only if they are used to identify the gap between an organization’s actual performance level and the performance level it has identified as its goal. Once the performance gaps are identified, managers can determine where to target their resources to improve overall mission accomplishment. A leading practice in GPRA directs agencies to release an annual performance update that compares actual performance with goals. Before 2012, Open World did not systematically report the results for its performance measures. In February 2012, Open World shared for the first time with its Board annual numerical results for each of the indicators in its Strategic Plan for Fiscal Years 2007-2011, but it had not previously reported annual performance goals for those years against which it could compare the actual results. In June 2012, Open World finalized both 2011 baseline values for each of its performance measures and annual targets for fiscal years 2012 through 2016 that would allow management to systematically track future performance against program goals. When we shared our preliminary findings with Open World officials in August 2012, Open World did not have a performance plan that explained the basis for comparing results with goals. The officials stated that they planned to use their newly established targets to develop an agency performance plan and publicly report on its annual performance against such goals. They stated that these actions would better align their performance measurement efforts with leading practices. Commenting on a draft of this

13Open World revised its performance measures after we completed our audit work. We therefore did not assess the revised measures.


15Open World’s annual reports contain anecdotal results of program activities, but do not systematically assess results achieved for each of its performance measures.
report in September 2012, Open World officials stated that they had finalized an annual performance plan for 2012.\textsuperscript{16}

**Agency Comments**

Open World provided written comments on a draft of this report (see Enclosure I). Open World generally agreed with our findings. Regarding financial management, Open World stated that the enhancements it will undertake as a result of our observations will strengthen its financial oversight of its grants. Regarding performance measurement, Open World stated that our report provides some useful suggestions on linking strategic plan objectives to measures of performance. Open World also reviewed the draft report for technical accuracy. Its technical comments have been incorporated into this report, as appropriate.

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We are sending copies of this report to appropriate congressional committees and the Executive Director of the Open World Leadership Center. In addition, this report will be available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions concerning this report, please contact Michael Courts at (202) 512-8980, or courtsm@gao.gov, or Beryl H. Davis at (202) 512-2623, or davisbh@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in enclosure II.

Michael J. Courts  
Acting Director  
International Affairs and Trade

\textsuperscript{16}Open World finalized its new performance plan after we completed our audit work. We therefore did not assess the new performance plan.
Comments from the Open World Leadership Center

September 13, 2012

Dear Mr. Courts,

It is my honor to provide the Open World Leadership Center’s comments on the draft of the Government Accountability Office (GAO) report entitled “Status of Open World Exchange Program’s Efforts to Strengthen Financial Management and Performance Measurement.”

The report acknowledges the scope and reach of the Open World exchange program, citing the nearly 18,000 participants from 12 countries hosted since 1999 by 800 local host organizations in 2,000 communities in all 50 states and the District of Columbia.

We appreciate the careful and professional review by GAO staff of our financial management and internal controls and performance measurements. The draft report provides guidance on constructive enhancements to our current controls, and some useful suggestions on linking several of our strategic plan objectives to more precise performance measures, which have now been implemented.

As stated in the report, the Center has received six consecutive clean audit opinions with no material weaknesses or significant deficiencies in internal controls, and no instances of noncompliance with laws and regulations, a record that compares very well with other Federal agencies.

The Center’s financial management controls, high quality hosting programs, and cost reduction efforts make Open World a model program in its field. We believe that the enhancements we will undertake as a result of the GAO observations will strengthen our already considerable financial oversight of Open World grants.

As the report notes, our performance measures are clear; requiring numbers, percentages, or amounts and reflect whether the Center is achieving the goals set by the Board of Trustees. Numerical measurements, though useful, have limits in an assessment of exchange programs like Open World where ultimate success lies in the long term changes made by our young leader delegates and requires continued communication and feedback. For example, an alumnus now leads the grass roots movement for more accountability by Russian leadership, a movement that has drawn hundreds of thousands into the streets of major cities in the Russian Federation. A Kyrgyz delegate wrote us that he used his experience in a 2007 Open World program to fashion the provision in their new Constitution structuring the judiciary. There are many other examples of activities that are good indicators of our effectiveness but do not show in our aggregate measurements. In short, both mechanisms, performance measurement and tracking
alumni successes, are a necessary part of the feedback we need to monitor effectiveness and adjust our program. We do both.

I look forward to sharing this report with our Board of Trustees and to updating GAO on further efforts to refine our financial management and assessment tools. Once again, our thanks to the GAO team for its work with us.

Sincerely,

[Signature]

John O’Keefe
Executive Director
GAO Contacts and Staff Acknowledgments

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Beryl H. Davis, (202) 512-2623

Staff Acknowledgments
In addition to the persons named above, Jeffrey Baldwin-Bott, Elizabeth Curda, Martin De Alteriis, Karen Deans, Cole Haase, David Hancock, James Healy, Joy Labez, Grace Lui, and Elizabeth Martinez made key contributions to this report.
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