Testimony
Before the Subcommittee on the
Legislative Branch, Committee on
Appropriations, U.S. Senate

FISCAL YEAR 2019
BUDGET REQUEST

U.S. Government
Accountability Office

Statement of Gene L. Dodaro,
Comptroller General of the United States

Accessible Version
In fiscal year (FY) 2017, GAO’s work resulted in a return of $128 for every dollar invested in GAO, generating almost $74 billion in financial benefits to the federal government. Implementation of GAO’s recommendations led to 1,280 program and operational improvements across the federal government including many important contributions to enacted appropriations and authorization legislation. GAO reports contained more than 1,400 recommendations across a vast array of areas to foster government efficiency, effectiveness, and responsiveness on high priority challenges facing Congress and the nation.

Congress passed a number of laws that reflect GAO findings and recommendations and used GAO’s work to improve agency operations. These will result in improved program efficiencies and services, including such areas as the acquisition of weapon systems, improved health care and suicide prevention for veterans, and an increased focus on cybersecurity. Agencies also acted on GAO’s recommendations in areas such as addressing the opioid crisis by protecting newborns, improving disaster response, focusing on IT management, and addressing military readiness.

GAO is requesting budget authority of $614.8 million for FY 2019. This will fund the necessary activities to continue to meet the highest priority needs of the Congress. The funding will allow us to cover mandatory pay and inflationary cost increases, and achieve increases in our on-board staff. The request includes an appropriation of $578.9 million and $35.9 million in offsetting receipts and reimbursements from program and financial audits, rental income, training fees, bid protest fees, and funds from the disaster supplemental.

With the funding enacted for FY 2018, including $10 million in 2-year funding for information technology and building infrastructure projects, GAO revised both our FY 2018 operating plan and our FY 2019 budget request. Additional information technology resources will allow GAO to make strategic investments to modernize its communications, infrastructure, security, and document management systems. GAO will also continue to upgrade key systems that directly support the products and services we provide to the Congress. These enhancements will further improve our effectiveness and efficiency and lower our operating costs in the future. The investments in building infrastructure will allow us to bring in a new tenant and increase our rental revenue. This will allow GAO to put more funds into human capital in the future. The revised plan will put us in a position to achieve 3,100 FTE in FY 2019 without an increase over the FY 2018 appropriation level, moving GAO closer to its optimal staffing level of 3,250 FTE.

The resources we received for FY 2018, and request for FY 2019, will allow GAO to continue to respond to Congress on a wide variety of issues covering the full breadth of the federal government’s responsibilities. In addition, with increased staffing we will 1) expand our focus on critical cybersecurity issues and the threats to the nation’s critical infrastructure; 2) continue our focus on a range of rapidly evolving science and technology issues; 3) bolster our reviews of the increased investment in Department of Defense programs; and 4) assess the challenges associated with growing federal health care costs.
Chairman Daines, Ranking Member Murphy, and Members of the Subcommittee, thank you for the opportunity to discuss our fiscal year (FY) 2019 budget request. I very much appreciate the confidence this subcommittee has shown in supporting our efforts to serve the Congress and improve government performance, accountability, and transparency.

Since 2014, this Committee has provided funding that has resulted in our work achieving over $265 billion in financial benefits and more than 5,000 other improvements in federal programs and government operations. Last fiscal year alone, our work generated almost $74 billion in financial benefits and 1,280 program and operational improvements across government. This resulted in a return of $128 for every dollar invested in GAO. GAO’s work was also incorporated into appropriation and authorization legislation passed over the past year, including requirements for federal agencies to implement GAO’s recommendations.

I also thank the Committee for its support for our FY 2018 appropriation. We have revised both our FY 2018 operating plan and our FY 2019 request to reflect the new appropriation level, including the disaster assistance supplemental funds we received. In FY 2018, we will begin hiring additional staff, achieving a full-time equivalent (FTE) level of 3,020 and positioning us to reach 3,100 FTE in FY 2019. The funding level will also allow us to invest in information technology and building facility projects that will improve efficiency and reduce long-term operating costs.

Our FY 2019 request is at the same funding level as FY 2018. With these resources, we will achieve a staffing level of 3,100 FTE, allowing us to better serve Congress as it addresses many critical domestic and international challenges and fulfills its oversight responsibilities, as well as enable GAO to continue making important contributions to improving government performance and accountability.

**Fiscal Year 2019 Request**

GAO is requesting budget authority of $614.8 million for FY 2019. This will fund the necessary activities to continue to meet the highest priority needs of the Congress. The funding will allow us to cover mandatory pay and inflationary cost increases, and achieve increases in our on-board staff. The request includes an appropriation of $578.9 million and $35.9 million in offsetting receipts and reimbursements from program and
financial audits, rental income, training fees, bid protest fees, and funds provided to GAO for mandated work.

The Congressional Budget Justification (CBJ) submitted in January presented a FY 2018 direct appropriation of $540.8 million plus $33.0 million in offsets reflecting the continuing resolution level. To avoid exceeding this level and out of uncertainty about the final appropriation, we developed a prudent hiring plan that would have resulted in 2,900 full time equivalents (FTE) in FY 2018.

With the two-year budget agreement and funding enacted for FY 2018, including $10 million in 2-year funding for information technology and building infrastructure projects, we revised both our FY 2018 operating plan and our FY 2019 budget request. The information technology investments lower our operational costs in the long run and the investments in infrastructure will allow us to bring in a new tenant and increase our rental revenue. This will allow GAO to put more funds into human capital in the future. We now plan to accelerate hiring for the rest of this fiscal year. The revised plan will put us in a position to achieve 3,100 FTE in FY 2019 without an increase over the FY 2018 appropriation level, moving GAO closer to its optimal staffing level of 3,250 FTE. The chart below provides a summary by program for the revised FY 2019 request.
Table 1: FY 2017 – 2019 Summary of Resources by Program (dollars in thousands)

<table>
<thead>
<tr>
<th>Program</th>
<th>Fiscal Year 2017 Actual</th>
<th>Fiscal Year 2018 Estimated</th>
<th>Fiscal Year 2019 Request</th>
<th>Net Change Fiscal Year 2018 / 2019</th>
</tr>
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<tr>
<td></td>
<td>FTE</td>
<td>Amount</td>
<td>FTE</td>
<td>Amount</td>
</tr>
<tr>
<td>Human capital</td>
<td>2,994</td>
<td>$470,926</td>
<td>3,020</td>
<td>$489,396</td>
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<td></td>
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<tr>
<td>Engagement support</td>
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<td></td>
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<td></td>
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<tr>
<td>Infrastructure operations</td>
<td>na</td>
<td>$90,091</td>
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<tr>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Center for Audit Excellence</td>
<td>na</td>
<td>$545</td>
<td>na</td>
<td>$500</td>
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<tr>
<td>Total budget authority</td>
<td>2,994</td>
<td>$572,014</td>
<td>3,020</td>
<td>$614,817</td>
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<td>Offsets*</td>
<td>na</td>
<td>($28,163)</td>
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<tr>
<td>Appropriation</td>
<td>na</td>
<td>$543,851</td>
<td>na</td>
<td>$578,917</td>
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</table>

Source: GAO.  | GAO-18-426T

*Includes offsetting receipts and reimbursements from program and financial audits, rental income, training fees, bid protest fees, and funds provided to GAO for mandated work and funds from the disaster supplemental.

Meeting the Priority Needs of Committees Across Congress

The resources we received for FY 2018, and request for FY 2019, will allow GAO to continue to respond to Congress on a wide variety of issues covering the full breadth of the federal government’s responsibilities. In addition, with increased staffing we will: 1) expand our focus on critical cybersecurity issues and the threats to the nation’s critical infrastructure; 2) continue our focus on a range of rapidly evolving science and technology issues; 3) bolster our reviews of the increased investment in Department of Defense programs; and 4) assess the challenges associated with growing federal health care costs. In FY 2018, we plan to utilize 3,020 FTE, an increase of 120 over the level included in the CBJ. In FY 2019, we plan to utilize 3,100 FTE, an increase of 80 over the revised FY 2018 operating plan.

The FY 2018 operating plan and FY 2019 budget request reflect the utilization of the disaster supplemental. Currently GAO has eight audits under way and another 15 planned to start over the next 18 months. These audits involve multiple mission teams and range from reviews of Puerto Rico and US Virgin Islands economic and disaster recovery plans; fraud risk management in Florida and Texas disaster assistance programs; and the federal response to the 2017 Western wildfires.
Currently, we plan to use $8 million of the disaster supplemental in FY 2018 and FY 2019 (approximately $2 million and $6 million, respectively).

Cyber-Based Threats to the Nation’s Systems and Critical Infrastructure –

The cyberattacks suffered by the Office of Personnel Management, Equifax, and other large organizations in recent years highlight the criticality of more effective cybersecurity. Threats from state and non-state actors are growing in sophistication and scope and can have a serious, or even potentially catastrophic, impact on federal systems, the nation’s critical infrastructure, and the privacy and safety of the general public.

As Congress turns to GAO for insightful analysis and advice to address these rapidly evolving threats, recruiting top-tier cyber talent to augment our current audit workforce is critical. GAO plans to recruit talent from leading cybersecurity-related undergraduate and graduate institutions, including those participating in the CyberCorps Scholarship for Service program. This would augment our existing cadre of experts who can assess the nature and extent of cyber risks, both present and future, as well as evaluate the government’s complex and multi-faceted attempts to address them.

In particular we plan to continue our focus on ensuring the security of federal information systems and cyber critical infrastructure, two key components of our cyber High Risk area. Over the next 2 years, our planned efforts include assessing government-wide initiatives to implement continuous diagnostics and monitoring capabilities, establish effective risk management processes at federal agencies, and work with the private sector responsible for critical infrastructure.

1 Critical infrastructure includes systems and assets so vital to the United States that incapacitating or destroying them would have a debilitating effect on national security. These critical infrastructures are grouped by the following 16 industries or “sectors”: chemical; commercial facilities; communications; critical manufacturing; dams; defense industrial base; emergency services; energy; financial services; food and agriculture; government facilities; health care and public health; information technology (IT); nuclear reactors, materials, and waste; transportation systems; and water and wastewater systems.
Other planned activities include evaluating key agency capabilities for responding to security incidents and data breaches, as well as assessing their security postures through detailed vulnerability assessments and penetration testing of agency network defenses. For example, the Explanatory Statement accompanying the 2018 Omnibus Appropriations Act required GAO to evaluate information security at the Office of Personnel Management and the Securities and Exchange Commission, both of which have had recent major data breaches.

Regarding the protection of cyber critical infrastructure, we plan to focus on the cybersecurity of specific sectors, such as the electricity grid, and oil and gas pipeline subsectors, and evaluate the effectiveness of the public-private partnership model as a framework for protecting the nation’s critical assets from cyber threats.

Impact of Scientific and Technological Advances

Rapid advances in science and technology play an important role in our society as they can impact economic growth as well as the social and environmental well-being of the United States. Although such advances will remain central to the prevailing issues of our day, including economic competitiveness, improved medical care and the prevention of disease, and information security, the ability of the United States to lead these advances is increasingly challenged.

Given the persistent and growing demand for this technical work, GAO strives to continue to build our staff capacity in this growing area. We now have developed best practice guides related to capital project cost estimating, project scheduling, and assessing technology readiness, and will apply these guides in assessing multi-billion dollar federal projects at agencies including the Departments of Defense, Homeland Security, Energy, and the National Aeronautics and Space Administration.

We plan to expand and accelerate our work including potential technology readiness assessment evaluations of complex technical acquisitions such as the Columbia class Navy nuclear submarine, the Joint Strike Fighter, the James Webb Space Telescope, DHS border protection technologies, and Uranium Processing Facility. Strategic technology reports on artificial intelligence systems, freshwater technologies in agriculture, sustainable chemistry, and antibiotic-resistant bacteria will be completed or initiated by FY 2019. Based on interest expressed by various Committees of jurisdiction, potential future work would focus on block-chain
technologies, artificial intelligence in health care, autonomous vehicles, and personalized medicine.

Assisting Congress in Overseeing and Transforming the Department of Defense

The Department of Defense (DOD) faces significant challenges in responding to a complex and rapidly evolving national security environment. Considerable resources are entrusted to it to do so, about 48 percent (more than $671 billion) of discretionary appropriations for fiscal year 2018. This represents a nearly 10 percent increase over the fiscal year 2017 enacted level of almost $612 billion. The President's budget for fiscal year 2019 further proposes to increase this to more than $686 billion. Concurrently, DOD is working to sustain and advance its military superiority while it undergoes one of the most significant organizational realignments since the Goldwater-Nichols Act of 1986.

Congress has directed GAO to review a broad range of DOD’s activities. Since 2006, GAO has made over 3,000 recommendations to DOD designed to strengthen the department’s programs and operations, and this work has resulted in over $63 billion in financial benefits since fiscal year 2015. To inform the new Congress and administration, GAO highlighted much of this work last year in a special report identifying five key challenges facing DOD – rebalancing and rebuilding forces, mitigating cyber risks and expanding cyber capabilities, controlling costs and managing finances, strategically managing human capital, and achieving greater efficiencies in business operations – as well as the factors that have impacted the department’s progress in these areas.

GAO will continue to allocate significant resources to review a broad range of DOD’s activities. For example, the latest National Defense Authorization Act contains provisions for GAO to continue to support congressional oversight of DOD’s efforts to balance current operational deployments with training and equipping forces capable of fulfilling the full spectrum of military operations, such as through assessments of the department’s efforts to rebuild readiness and modernize for the future. We will further review the plans, organization and capabilities of the department’s cyber operations; the safety and effectiveness of the U.S. strategic nuclear force; and DOD’s investments in science and

2 Public Law 99-433
technology, which provide innovations to enhance the superiority of weapon systems now and in the future. We will assess the extent to which the Defense Contract Audit Agency and Defense Contract Management Agency are effectively and efficiently overseeing contractors’ primary business systems, such as accounting and property management.

We will also continue to assess the department’s strategies and incentives for recruiting, retaining, and developing a workforce that accounts for nearly 50 percent of the department's budget, as well as contracting approaches DOD uses to buy the billions in goods and services needed to carry out its missions. Further, as DOD implements key organizational changes mandated by the Congress, we expect Congressional interest in the department’s progress and associated impacts. These changes include the creation of a Chief Management Officer position and implementation of cross-functional teams to drive organizational change, as well as the creation of the offices of the Under Secretary for Research and Engineering and Under Secretary for Acquisition and Sustainment. We will also continue to assess DOD’s progress in following Congressional direction to recommend a new organizational and management structure for its national security space components.

GAO will continue to focus on DOD issues through its work to update the biennial High Risk report for 2019. Seven DOD areas are included in our High Risk report, including financial management, weapon systems acquisitions, business systems modernization, and support infrastructure management, as well as designations in 11 additional areas, such as the government-wide personnel security clearance process, added to the High Risk list earlier this year, in which DOD shares responsibility with other federal agencies. GAO’s annual work to review fragmentation, overlap and duplication in the federal government will report on DOD’s efforts to achieve efficiencies, such as across its defense agencies and field activities, as well as efforts to achieve efficiencies in the management of its over 500 installations worldwide.

GAO’s annual “Quick Look” reports, assessing the cost, schedule, and performance of about 80 major defense acquisition programs, help support the Congress in overseeing the department’s $1.5 trillion in planned spending on these systems. One particular focus in the coming year is on the costs, schedule, and technical capabilities of the Columbia class nuclear submarine program, one of DOD’s largest acquisitions.
Finally, DOD’s financial management challenges remain a High Risk area that continues to negatively affect DOD’s ability to manage the department and make sound decisions on mission and operations. For example, DOD’s financial management problems have contributed to (1) inconsistent and sometimes unreliable reports to Congress on weapon system operating and support costs and (2) an impaired ability to make cost-effective choices, such as deciding whether to outsource specific activities or how to improve efficiency through technology.

DOD’s financial weaknesses are one of three major impediments preventing a GAO opinion on the consolidated financial statements of the federal government. With DOD’s reported discretionary spending making up nearly half of the federal government’s reported discretionary spending, and its reported assets representing more than 70 percent of the federal government’s reported physical assets, monitoring DOD’s efforts to achieve auditability represents a major GAO responsibility. To fulfill that responsibility, we will, in coordination with the DOD Office of Inspector General, actively monitor (1) the financial audits of the military services and other defense organizations, and (2) DOD’s progress in implementing corrective actions for identified deficiencies, which currently number over 1,000. With DOD’s start of mandated full financial statement audits in fiscal year 2018, this effort will require increased levels of GAO staffing and resources.

Assisting Congress in Health Care Challenges

Growth in federal spending for major health care programs, estimated at $1 trillion in fiscal year 2017, has exceeded the growth of GDP historically and is projected to grow faster than the economy.

These health care programs include Medicare, Medicaid, and the Children’s Health Insurance Program, along with federal subsidies for health insurance purchased through the marketplaces established by the ACA and related spending. These federal commitments to health care programs are a key driver of the nation’s fiscal spending. Growth in federal spending on health care is driven both by increasing enrollment, in part due to the aging of the population, and health care spending per person.

The federal government faces challenges to effectively and efficiently managing health care programs, including Medicare, Medicaid, and programs that serve American Indians, veterans, and military service
members. Specifically, the demands to meet Americans’ health needs are growing in volume and complexity while oversight is becoming more challenging. Understanding these complexities and offering fact-based recommendations to address them requires advanced policy and analytical expertise.

Our health care policy expertise is frequently sought out by Congress on a range of health care issues. In 2017, we issued products for 32 different Committees and Subcommittees that examined access to and quality of care, drug availability and pricing, program expenditures and integrity, the protection of public health, and health care markets.

We have made recommendations in these audit products to improve the efficiency and effectiveness of federal health care spending, and documented almost $2 billion in savings in 2017 alone by agencies taking action on our recommendations.

GAO will continue to focus on health care issues through its work to update the biennial High Risk report. With our 2017 High-Risk Update, we designated the Indian Health Service (IHS) as high risk. This area joins four other federal health care programs on the High Risk list, Medicare, Medicaid, the Food and Drug Administration, and VA Health Care.

Finally, GAO will continue to devote resources for our health care work on the most pressing public health-related issues of today. For example, we have a growing body of work examining the federal government’s response to the ongoing opioid epidemic, which killed more than 42,000 Americans in 2016. However, more work is needed on the federal government’s efforts to prevent opioid and other illicit drug use. We will also continue to examine the pricing and utilization of health care services-key drivers of public and private health care spending and costs. Managing federal health care spending, and holding entities accountable for the outcomes of such spending, will be critical to restoring the nation to a fiscally sustainable long term path.

**GAO Information Technology and Building Infrastructure**

The resources we received for FY 2018, and request for FY 2019, will allow GAO to make strategic investments in information technology (IT), and GAO’s facilities infrastructure. GAO greatly appreciates the two-year
designation of $10 million in Infrastructure Operations spending provided for in the FY 2018 budget. This funding flexibility will enable GAO to make sound capital investments in new technology and address important funding requirements in support of our building facilities that will increase efficiency, lower operating costs, and allow us to increase our rental revenue.

Information Technology

At present, GAO operates in a computing environment that is rapidly aging. We have made headway over the past few years to improve our infrastructure by implementing a virtual desktop infrastructure and consolidating 11 remote field office data centers into a single primary data center at Headquarters. Additionally, we replaced older server technology for data storage with newer, faster, more efficient technology that strengthens the agency's security and reduces costs.

With the funding provided by Congress, we will be able to build on these past improvements and make additional critical investments that will further improve our effectiveness and efficiency and provide long term cost savings.

Modernizing our current communications system is an important project that is enabled by this funding. Our current technology is near its end of life and a significant capital expense would have been required to upgrade this old technology. Over the next two years, GAO will now upgrade to communications technologies that will greatly enhance GAO's capabilities and replace aging technology. GAO will be able to take advantage of key features incorporated into new tools that would not be possible with legacy systems.

For example, we will replace our obsolete video and teleconferencing equipment that is no longer supported and is proving to be extremely challenging to maintain and utilize effectively. We will upgrade our software to take advantage of integrated collaborative technologies, such as instant messaging, desktop sharing, and video conferencing. These technologies, VoIP services, in an integrated platform using digital voice services are less expensive to maintain saving GAO significant annual maintenance costs and recurring capital expenses. In summary, this improvement to our system will make it easier for our staff to work together more effectively, and is less expensive to operate.
Furthermore, this investment in GAO will enable us to begin the migration from our current document management system that is over 30 years old, to modern technology that provides greater capabilities. Our current document management system is used daily by all GAO staff and houses all of GAO’s audit documents, as well as information obtained from agencies, and data analysis that forms the basis of GAO’s products. The current system is slow and difficult to use, yet critical to our success. By upgrading the system, we will stabilize this important software platform and improve the user experience resulting in greater efficiencies.

This modernization effort will be built upon the success of previous work we have done to improve our infrastructure and develop tools that make our efforts to produce work more efficient. We will continue to upgrade key systems that directly support the products and services we provide to the Congress. We have successfully implemented a new Engagement Management System (EMS) that helps us manage our work more efficiently and we have a prototype of the New Blue system that will both greatly improve how we create and share GAO content with our clients.

New Blue is an enterprise-wide effort which will allow GAO to easily publish web-based products in HTML format instead of the static PDF format in a way that reduces manual activities for analysts and publishing staff. It will enable analysts to perform different functions concurrently and eliminate the need for separate copies for drafting, referencing, and each review. It will also streamline publishing and enable consistent and flexible distribution via multiple channels with responsive design that will allow our reports to be read on any device.

An enormous amount of effort has gone into upgrading and securing our information technology systems and with this new flexibility and funding in FY 2018 and FY 2019 we are going to make substantial headway toward completing our modernization efforts.

Facilities and Security

While most of GAO’s staff is located at its Headquarters in Washington, DC, we maintain a presence in strategic locations throughout the country and this remains a priority. GAO is consolidating space within its Headquarters building to ensure efficient utilization. With respect to our building investments, GAO is currently undergoing moves, as commercial leases expire, to secure federal office spaces in Oakland, California, Chicago, Illinois, Los Angeles, California, and Huntsville, Alabama. By
moving into federal controlled space we are providing increased physical security for our employees and locally stored data.

We appreciate the support of the committee for providing us with the authority to transfer funding to the U.S. Army to build GAO a new building on the grounds of the Redstone Arsenal Army Base to house GAO’s existing Huntsville staff. This new building will be a one-time expense, with no rent and minimal maintenance costs going forward saving GAO what it would have paid in rent. We expect completion of the new building in the next year. Additionally, with the two-year funding, we will make investments in our Headquarters building by consolidating and upgrading space enabling us to lease empty space to new tenants.

Assisting the Congress in Shaping Legislation

GAO continues to be recognized for its non-partisan, objective, fact-based, and professional analyses across the full breadth and scope of the federal government’s responsibilities and the extensive interests of Congress.

Since our last budget request, Congress has passed a number of laws that reflect GAO findings and recommendations. For example:

- The National Defense Reauthorization Act of 2018 (NDAA) included several directives based on GAO findings and recommendations concerning defense-related and other issues. Specifically
  - Improving defense-related efforts in key areas such as budget guidelines; cost savings; leadership of business operations; military readiness goals and implementation strategies; potential vulnerabilities in military aircraft; risks to military installations from climate change; and sustainability for the F-35 combat aircraft.
  - Requiring additional reporting requirements to help keep the Columbia-class submarine program on track, raising the cost cap for the Ford-class carrier program, and directing changes to DOD’s space leadership structure. In addition, the reauthorization includes funding reductions warranted by GAO findings.
  - Requiring annual reports on the time required to conduct investigations, adjudicate cases, and grant security clearances. This reflects a matter GAO raised for Congress’s consideration in 2017, namely that such reporting should be reinstated given the
need to continue efforts to reform the personnel security clearance process government-wide, an area that GAO placed on the high-risk list in January 2018.

- Changing the Small Business Administration’s Historically Underutilized Business Zone Program that provides federal contracting preferences for eligible small businesses. In making these changes, Congress relied on our analysis of the use of unemployment rates in making business zone designations to better target counties with depressed economic conditions.

- The No Veterans Crisis Line Call Should Go Unanswered Act directs the Department of Veterans Affairs (VA) to develop a quality assurance document for carrying out the toll-free Veterans Crisis Line requires VA to develop a plan to ensure that each telephone call, text message, and other communications received is answered in a timely manner. These requirements reflect GAO’s recommendations related to ensuring that veterans who called the crisis line had their calls answered in a timely manner.

- The FITARA Enhancement Act of 2017 extended until 2020 the deadline for federal agencies to optimize their data centers, reflecting the GAO recommendation that they be given more time to do so. In line with previous GAO findings, that act also made permanent the requirement that agencies evaluate, manage, and publicly report on the risk of their major information technology investments.

- GAO’s reports and testimonies are also reflected in the 2018 Omnibus Appropriations Act, including:
  - Using GAO work to direct agencies to implement GAO recommendations. For example, the act directed
    - the Department of Homeland Security to develop robust performance metrics for all deployed border security; begin the collection of performance data to evaluate the individual and collective contribution of specific technologies; and assess progress in fully deploying planned technologies and determine when mission benefits from such deployments have been fully realized, citing a GAO testimony; and
    - the Secretary of the Department of the Interior to take several steps to improve Indian education, including implementing GAO recommendations and restructuring Indian Affairs to better support management control and accountability for the Bureau of Indian Education system.
• Requiring agencies to report on how they plan to implement GAO recommendations or what corrective action plans they plan to take. For example:

• having the entity responsible for managing cybersecurity across the federal government and critical infrastructure, the National Cybersecurity and Communications Integration Center (NCCIC), report on plans to implement GAO recommendations to determine if it is carrying out its statutory functions, such as sharing information about cyber threats, in the way it should: making the information timely, relevant and actionable, and to establish performance metrics for them;

• having the Bureau of Indian Affairs report on progress to implement recommendations on data to improve road management and inform student attendance strategies, citing a GAO 2017 report;

• having the Indian Health Service report on how it will address GAO recommendations on setting and monitoring agency wide standards for patient wait time and IT issues related to this monitoring, citing a GAO 2016 report;

• having the Department of Defense (DOD) report on efforts to align the structure, statutory parameters and regulatory guidance across all Federal prescription drug buying programs to increase buying power and reduce costs, citing a GAO recommendation to the same effect; and

• having the Bureau of Indian Affairs report on barriers to developing strategies to properly manage oversight of energy resources, citing a GAO 2017 report.

• Finally, providing funding to enable activities aligned with GAO recommendations. For example, the act appropriated funds to:

• the Department of Homeland Security to conduct regular assessments of advanced protective technologies related to cybersecurity, citing a 2016 GAO report; the Department of Health and Human Services for grants for clinical training of sexual assault nurse examiners to administer medical forensic examinations and treatments to victims of sexual assault, citing a GAO 2016 report; and the Veterans Health Administration for research into overmedication of veterans that led to veterans’ deaths, suicides, and mental health disorders, among other things, citing multiple GAO reports.
Financial and Program Benefits

Financial Benefits

In fiscal year 2017, we documented $73.9 billion in financial benefits for the government—a return of about $128 for every dollar invested in us. Examples of our work that contributed to these benefits included (1) improving the Department of Defense’s (DOD) processes for acquiring weapon systems ($36.0 billion); (2) auctioning of the broadcast television spectrum by the Federal Communications Commission ($7.3 billion); and (3) reducing the amount TRICARE pays for compounded drugs ($1.9 billion).

Other Benefits

Many other benefits resulting from our work cannot be measured in dollars but lead to program and operational improvements. In fiscal year 2017, we recorded 1,280 of these other benefits. For example, our work on public safety and security:

- led the Nuclear Regulatory Commission to tighten its controls on licensing for possession of radioactive materials when, in one of our tests, investigators secured agreements to buy devices that, together, contained a dangerous quantity of material;
- led FEMA to better prepare for its future disaster response activities by developing (1) a plan to finance equipment for its urban search and rescue task forces, and (2) a process to apply lessons learned from its incident management assistance teams; and
- led the Food and Drug Administration to issue a final rule requiring drug companies to report data on the sale and distribution of antibiotics for use in food animals.

Similarly, our work related to vulnerable populations:

- led the Department of Health and Human Services (HHS) to issue a strategy addressing the use of opioids such as heroin and prescription pain medications during pregnancy, which can lead to newborns having a condition called Neonatal Abstinence Syndrome;
- led the Veterans Administration to improve its oversight and process for providing veterans newly enrolled in its health care system with timely access to primary care appointments; and


• led several agencies, including the Departments of Homeland Security, the Interior, and State, to better protect contractor employees against reprisal, when they identify fraud, waste, abuse, or mismanagement.

Furthermore, our work in the area of agency operations:
• led DOD to establish categories for prioritizing its more than 83,000 missing persons cases from military conflicts since World War II, based on the feasibility of recovery;
• prompted the Social Security Administration to not provide increases in monthly disability insurance benefit payments until it had determined if individuals’ earnings required changes in benefits—preventing overpayments to about 4,300 beneficiaries in 2016;
• prompted DOD to strengthen its oversight of equipment provided to Iraq’s security forces by developing new procedures for recording equipment transfer dates and making other planned changes to improve accountability; and
• led OMB and the Department of the Treasury to improve implementation of the Digital Accountability and Transparency Act of 2014 (P.L. 113-101) by clarifying requirements, using implementation plans, and documenting procedures.

Building Bodies of Knowledge

Through the products we issued in fiscal year 2017, we continued to build on bodies of work to address our three broad strategic goals for serving the Congress and the nation to (1) address current and emerging challenges to the well-being and financial security of the American people, (2) help respond to changing security threats and global interdependence, and (3) help transform the federal government to address national challenges. Examples include:

Protection of children

We reported on the (1) federal support for pediatric trauma care centers—used to treat children with potentially life-threatening or disabling injuries; (2) federal support for states to oversee the use of psychotropic medications for children in foster care; and (3) federal coordination on early learning and childcare.
Veterans

We reported on the need to improve (1) management of veterans’ health care, (2) protections for veterans against financial exploitation; and (3) the Department of Veterans Affairs’ use of vacant and underutilized property to house homeless veterans.

Health care

We reported on the (1) actions needed to prevent illegal drug use, such as opioids; (2) federal efforts to position the physician workforce to meet current and future demands; and (3) need to harmonize federal and state rules to better protect Medicaid beneficiaries receiving personal care services.

Science and technology

We reported on (1) the Internet of Things, smart technologies and devices that sense information and communicate it to the Internet or other networks—offering new benefits and potential risks to IT, privacy, and safety; and (2) medical device technologies designed to rapidly diagnose infectious diseases.

Military readiness

We reported in FY 2017 and prior years on the: (1) considerable readiness challenges facing the Military Departments; (2) need for better strategies, goals and metrics for guiding the departments’ readiness rebuilding efforts, and more oversight of these efforts by the Office of the Secretary of Defense; and (3) Navy’s training, manning and infrastructure challenges that have contributed its readiness crisis.

High Risk areas

We issued the biennial update of our high-risk report to focus attention on government operations that are highly vulnerable to fraud, waste, abuse and mismanagement or need transformation. It offers solutions to 35 high-risk problems, including four new areas, federal Indian education, health, and energy programs; federal environmental liabilities; government-wide personnel security clearance processes; and the 2020 Census (see Enclosure I). For example, we reported on the enormous
challenge that a complete count of the nation’s population is for the Bureau of Census as it seeks to control the cost of the census while it implements several new innovations and manages the processes of acquiring and developing new and modified information technology (IT) systems supporting them. Over the past 4 years, we have made 33 recommendations specific to the Bureau regarding the 2020 Census. As of October 2017, the Bureau had fully implemented 10 of the recommendations, and was at varying stages of implementing the remaining recommendations.

In 2017, our High Risk work contributed to 154 reports, 43 testimonies, $42.2 billion in financial benefits, and 519 other benefits. In the last decade this work has led to about $240 billion in financial benefits.

**Fragmentation, overlap, and duplication**

Our seventh annual report identified 79 new actions across 29 new areas that could reduce fragmentation, overlap, and duplication, or provide other cost savings and revenue enhancement opportunities across the federal government. Actions taken by the Congress and executive branch agencies to address the 645 actions government-wide we identified from 2011 to 2016, have led to about $136 billion in financial benefits – $75 billion to date, with $61 billion more expected.

**Testimonies**

In FY 2017, senior GAO Officials testified 99 times before 45 separate committees or subcommittees on issues that touched all major federal agencies. The following, listed by our three strategic goals, are examples of topics GAO addressed in testimony:
Goal 1: Address Current and Emerging Challenges to the Well-being and Financial Security of the American People

- Controlling Medicaid’s Improper Payments
- Restoring US Postal Service’s Fiscal Sustainability
- Addressing Serious Weaknesses in Federal Programs Serving Indian Tribes
- Improving the Small Business Administration’s Disaster Loan Assistance
- Providing Health Insurance Under the Patient Protection and Affordable Care Act
- Ensuring the Privacy and Accuracy of Face Recognition Technology
- Strengthening Oversight of the Low Income Housing Tax Credit
- Using Lessons Learned from SafeTrack to Improve Future Rehabilitation Projects
- Early Observations on Implementation of the Every Student Succeeds Act
- Improving Federal Management of Indian Energy Resources
- Addressing Department of Energy’s Management Challenges

Goal 2: Respond to Changing Security Threats and the Challenges of Global Interdependence

- Observations on the Use of Force Management Levels in Afghanistan, Iraq, Syria
- Addressing Challenges to DOD’s Delivery of Critical Space Capabilities
- Enhancing Controls Over DOD’s Excess Property
- Observations on Challenges Facing Navy Readiness
- Improving DHS’s Border Security: Addressing Threats Posed by High-Risk Travelers and Strengthening Visa Security
- Increasing DOD’s Accountability Over Equipment Provided to Iraq’s Security Forces
- Improving the Response to Zika Virus Outbreaks
- Strengthening US Cybersecurity Capabilities
- Addressing Critical Acquisition Decisions for the Littoral Combat Ship and Frigate

Goal 3: Help Transform the Federal Government to Address National Challenges

- Address DATA Act Implementation Challenges
- Improving Anti-Fraud Efforts for Social Security Administration Disability Benefits
- Improving IG Oversight of the Architect of the Capital Operations
- Protecting Older Adults from abuse by Guardians
- Addressing Improper Payment Estimates and Ongoing Efforts to Reduce Them
- Reducing Fragmentation, Overlap and Duplication in Federal Programs
- Improving Implementation of IT Reform Law Critical to Effective Management
- Addressing Cybersecurity Workforce Challenges
- Reducing Collection, Use and Display of Social Security Numbers
- Using Leading Human Capital Practices to Improve Agency Performance
- Assessing Progress on Preparations for the 2020 Census
- Addressing Implementation Challenges with IRS’ New Wage Verification Process
- Improving Government Efficiency and Effectiveness to Reduce Federal Costs
- Improving VA’s Management of IT

Source: GAO
Serving Our Clients

In fiscal year 2017, we received 739 requests for work from 92 percent of the standing committees of the Congress – supporting a broad range of congressional interests. We issued 658 reports and made 1,414 new recommendations. Our senior executives were asked to testify before 45 separate committees or subcommittees on topics including the nation’s fiscal health; Navy readiness; preventing high-risk travelers from boarding U.S. bound flights; and improving the response to Zika virus outbreaks. Our testimonies continued to underscore the importance of implementing GAO’s recommendations to strengthen the government’s performance and yield financial benefits.

Outreach Efforts

I continued my regular meetings with the Chairs and Ranking Members of congressional committees to obtain their views on GAO’s work, including their priorities, and to discuss opportunities and challenges facing our nation.

I also sent letters to the heads of most federal departments to acknowledge the actions taken to date to implement our prior recommendations and to draw their attention to priority recommendations still requiring their attention. These letters were also sent to the congressional committees of jurisdiction to inform their oversight.

We continue to collaborate with the Congress to revise or repeal mandated reporting requirements to align our work with current congressional priorities and maximize our staff resources. For example, S. 2400, the GAO Audit Mandates Revision Act of 2018, would shift many low-risk financial audits to public accounting firms so GAO can audit Treasury’s General Fund. The fund, which has never been audited before, covers every federal entity that receives appropriated funds.
Internal Improvements

Supporting Our People

The hard work and dedication of our diverse and professional multidisciplinary staff positioned GAO to achieve a 96 percent on-time delivery of our products in fiscal year 2017. Our performance this year also indicates that staff received the support needed to produce high-quality work. GAO also continued its distinction as a best place to work in the federal government, ranking second among mid-size federal agencies and first for supporting diversity by the Partnership for Public Service.

Managing Our Internal Operations

In fiscal year 2017, we continued efforts to maximize our value by enabling quality, timely service to the Congress and being a leading practices federal agency. We made progress addressing our three internal management challenges – human capital management, engagement efficiency, and information security. To enhance engagement efficiency, we fully transitioned to an updated engagement management process and new management system.

We also undergo an annual independent financial statement audit. For FY 2017, our financial statements received an unmodified “clean” opinion once again. This unmodified opinion along with our effective internal controls, demonstrate our sound stewardship of the taxpayers’ dollars entrusted to us. Our independent auditors found that GAO maintained, in all material aspects, effective internal control over financial reporting, and our financial management systems substantially complied with the applicable requirements of the Federal Financial Management Improvement Act of 1996.

In addition, independent organizations perform a peer review of GAO’s system of quality control for work done under generally accepted government auditing standards to determine whether it is suitably designed and operating effectively. The peer review includes a review of audit documentation, tests of functional areas, and staff interviews. Our most recent external peer review, conducted by a team of international auditors, resulted in a clean opinion on the effectiveness and appropriateness of our quality assurance framework. We also demonstrated that our detailed performance and financial information is
complete and reliable and meets our high standards for accuracy and transparency.

Legal Work

In FY 2017, our Office of General Counsel created an electronic bid protest filing system, handled about 2,600 bid protests, issued over 500 bid protest and other decisions, including appropriations law decisions, and issued the third chapter of the fourth edition of “Principles of Federal Appropriations Law”. This is the primary resource for appropriations law guidance in the federal community.

Strategic Planning

I am pleased to announce that GAO has issued our 2018-2023 Strategic Plan for Serving the Congress and the Nation (See Enclosure II). As the United States confronts a series of new and long-standing challenges, GAO will rely on this latest strategic plan to guide our efforts to help make government more accountable, efficient, and effective and, ultimately, help improve the safety, security, and well-being of the American people.

Our plan outlines a number of important drivers and trends that will shape GAO’s work in the coming years, in areas such as national security and defense, health care, and new developments in science and technology.

GAO’s new plan consists of three components:

- Goals and Objectives (GAO-18-1SP),
- Key Efforts (GAO-18-395SP), and

This 3-part format enables the trends and key efforts to be updated periodically to reflect rapidly changing external forces and shifts in priorities. By periodically reviewing our plan, GAO will remain agile and responsive to the areas of greatest national concern and usefulness to the Congress and the public. Prior to issuance a draft was shared for comment by Congress, employees and external stakeholders.
Center for Audit Excellence

The Congress authorized GAO to establish a Center for Audit Excellence (the Center) in 2014 to provide training and technical assistance to enhance the capacity of domestic and international accountability organizations. Although GAO contributes to a number of efforts that promote good governance and enhance accountability community capacity, the Center is unique in its ability to tackle complex training and capacity building projects because it can offer a wide range of services at locations throughout the world. The Center is authorized to charge fees for its services to facilitate recovery of its costs.

Since the Center’s opening in October 2015, the Center has provided training or technical assistance services to nearly two dozen federal, state, local, and international organizations. The Center expanded its volume of work significantly between FY 2016 and FY 2017, collecting $41 thousand in fees in FY 2016, its first year of operation, and $345 thousand in fiscal year 2017. The Center also signed a Memorandum of Understanding with the U.S. Agency for International Development, a key partner to the Center in promoting accountability among developing nations.

During fiscal year 2017, the Center enhanced the capacity of 15 domestic and international accountability organizations. Domestically, the Center provided high quality training to promote greater understanding of Government Auditing Standards (the Yellow Book), internal control, performance auditing, report writing and other topics to five state and local audit offices, three federal audit organizations, and four other domestic audit organizations. Based on formal and informal feedback, the organizations and the vast majority of training participants found the training to be greatly useful. Moreover, several audit organizations have returned to the Center repeatedly for training and technical assistance to help their staff build capacity in applying auditing concepts and tools introduced in Center training classes.

The Center also expanded its work and achieved positive impact in working with international accountability organizations in fiscal year 2017. The Center provided training and technical assistance to a Supreme Audit Institution in Eastern Europe that enhanced its capacity to conduct information technology audits. The Center also worked with the Millennium Challenge Corporation to develop and start a project that is helping to enhance the capacity of a Supreme Audit Institution in Central
America. Most recently, the Center worked with the US Agency for International Development to finalize an agreement for the Center to assess and identify ways to build the capacity of a Supreme Audit Institution and internal audit organization in an African country.

The Center continues to implement its Business Plan and look for additional ways to build on the successes achieved and find additional ways to further strengthen the capacity of accountability partners to help enhance the oversight of U.S. federal funds used domestically and across the globe. For example, during fiscal year 2018, the Center plans to expand its international work further by leveraging its Memorandum of Understanding with USAID and building on outreach and partnerships with other organizations such as the World Bank.

Concluding Remarks

We value the opportunity to provide Congress and the nation with timely, insightful analysis on the challenges facing the country. I would like to thank the Committee again for its support of GAO and the FY 2018 Budget. Our FY 2019 budget requests the resources to ensure that we can continue to address the highest priorities of the Congress.

Our request will allow us to continue building our staffing level and provide our employees with the appropriate resources and support needed to serve the Congress effectively. This funding level will also allow us to continue efforts to promote operational efficiency and address long-deferred information technology investments and maintenance. We will also continue to explore opportunities to generate revenue to help offset our costs.

I appreciate, as always, your careful consideration of GAO’s budget and your continued support.
### Enclosure I: GAO’s 2018 High Risk List

#### Strengthening the Foundation for Efficiency and Effectiveness

<table>
<thead>
<tr>
<th>High Risk Area</th>
<th>Year Designated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improving Federal Programs that Serve Tribes and their Members <em>(new)</em></td>
<td>2017</td>
</tr>
<tr>
<td>2020 Decennial Census <em>(new)</em></td>
<td>2017</td>
</tr>
<tr>
<td>U.S. Government Environmental Liabilities <em>(new)</em></td>
<td>2017</td>
</tr>
<tr>
<td>Improving the Management of IT Acquisitions and Operations</td>
<td>2015</td>
</tr>
<tr>
<td>Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risk</td>
<td>2013</td>
</tr>
<tr>
<td>Management of Federal Oil and Gas Resources</td>
<td>2011</td>
</tr>
<tr>
<td>Modernizing the US Financial Regulatory System and the Federal Role in Housing Finance</td>
<td>2009</td>
</tr>
<tr>
<td>Restructuring the US Postal Service to Achieve Sustainable Financial Viability</td>
<td>2006</td>
</tr>
<tr>
<td>Funding the Nations Surface Transportation System</td>
<td>2007</td>
</tr>
<tr>
<td>Managing Federal Real Property</td>
<td>2003</td>
</tr>
<tr>
<td>Strategic Human Capital Management</td>
<td>2001</td>
</tr>
</tbody>
</table>

#### Transforming Defense Department Program Management

<table>
<thead>
<tr>
<th>High Risk Area</th>
<th>Year Designated</th>
</tr>
</thead>
<tbody>
<tr>
<td>DOD Approach to Business Transformation</td>
<td>2005</td>
</tr>
<tr>
<td>DOD Support Infrastructure Management</td>
<td>1997</td>
</tr>
<tr>
<td>DOD Business Systems Modernization</td>
<td>1995</td>
</tr>
<tr>
<td>DOD Financial Management</td>
<td>1995</td>
</tr>
<tr>
<td>DOD Supply Chain Management</td>
<td>1990</td>
</tr>
<tr>
<td>DOD Weapon Systems Acquisitions</td>
<td>1990</td>
</tr>
</tbody>
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#### Ensuring Public Safety and Security

<table>
<thead>
<tr>
<th>High Risk Area</th>
<th>Year Designated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government-wide Personnel Security Clearance Processes <em>(new)</em></td>
<td>2018</td>
</tr>
<tr>
<td>Mitigating Gaps in Weather Satellite Data</td>
<td>2013</td>
</tr>
<tr>
<td>Protecting Public Health through Enhanced Oversight of Medical Products</td>
<td>2009</td>
</tr>
<tr>
<td>Transforming EPA's Processes for Assessing and Controlling Toxic Chemicals</td>
<td>2009</td>
</tr>
<tr>
<td>Improving Federal Oversight of Food Safety</td>
<td>2007</td>
</tr>
<tr>
<td>Strengthening Department of Homeland Security Management Functions</td>
<td>2003</td>
</tr>
</tbody>
</table>

#### Managing Federal Contracting More Effectively
<table>
<thead>
<tr>
<th>Enclosure I: GAO's 2018 High Risk List</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DOD Contract Management</strong></td>
</tr>
<tr>
<td><strong>DOE's Contract Management for the National Nuclear Security Administration and the Office of Environmental Management</strong></td>
</tr>
<tr>
<td><strong>NASA Acquisition Management</strong></td>
</tr>
</tbody>
</table>

**Assessing the Efficiency and Effectiveness of Tax Law Administration**

- **Enforcement of Tax Laws** | 1990

**Modernizing and Safeguarding Insurance and Benefit Programs**

- **Managing Risks and Improving VA Health Care** | 2015
- **National Flood Insurance Program** | 2006
- **Improving and Modernizing Federal Disability Programs** | 2003
- **Pension Benefit Guaranty Corporation Insurance Programs** | 2003
- **Medicaid Program** | 2003
- **Medicare Program** | 1990

Source: GAO. | GAO-18-426T
Enclosure II: GAO’s Strategic Plan Framework

<table>
<thead>
<tr>
<th>MISSION</th>
<th>MISSION VALUES</th>
<th>PEOPLE VALUES</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td>• Accountability</td>
<td>• Valued</td>
</tr>
<tr>
<td></td>
<td>• Integrity</td>
<td>• Respected</td>
</tr>
<tr>
<td></td>
<td>• Reliability</td>
<td>• Treated Fairly</td>
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<thead>
<tr>
<th>TRENDS SHAPING THE UNITED STATES AND ITS PLACE IN THE WORLD</th>
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<tr>
<td>GLOBAL SECURITY</td>
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<table>
<thead>
<tr>
<th>GOALS AND OBJECTIVES</th>
</tr>
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<tbody>
<tr>
<td>WELL-BEING AND FINANCIAL SECURITY</td>
</tr>
<tr>
<td>Goal: 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 related to...</td>
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<table>
<thead>
<tr>
<th>STRATEGIC OBJECTIVES</th>
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</thead>
<tbody>
<tr>
<td>• Health care needs</td>
</tr>
<tr>
<td>• Lifelong learning</td>
</tr>
<tr>
<td>• Challenges facing an aging population</td>
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<tr>
<td>• Effective system of justice</td>
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<tr>
<td>• Housing finance and viable communities</td>
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<tr>
<th>NATIONAL CHALLENGES</th>
<th>MAXIMIZE GAO VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goal: Help transform the federal government to address national challenges by assessing...</td>
<td>Goal: Maximize the value of GAO by enabling quality, timely service to the Congress and by being a leading practice federal agency by focusing on...</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>STRATEGIC OBJECTIVES</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Government’s fiscal position and approaches to address current and projected fiscal gaps</td>
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<tr>
<td>• Major management challenges and program risks</td>
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<tr>
<th>GAO STRATEGIC PLAN 2018–2023</th>
<th>GAO-18-18P</th>
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