



June 2018

GOVERNMENT REORGANIZATION

Key Questions to Assess Agency Reform Efforts

Accessible Version

GAO Highlights

Highlights of [GAO-18-427](#), a report to congressional requesters

Why GAO Did This Study

On March 13, 2017, the President issued an executive order requiring a comprehensive reorganization of executive branch agencies. In April 2017, the Office of Management and Budget (OMB) provided guidance to federal agencies for developing their reform and workforce reduction proposals. Past proposals to reform and reorganize government have not always come to fruition and can take years to implement fully. GAO's prior work has shown that successful reforms or transformations depend upon following change management practices, such as agreement on reform goals, and the involvement of the Congress, federal employees, and other key stakeholders.

This report identifies the key questions that Congress, OMB, and agencies can use to assess the development and implementation of agency reforms. To meet this objective, GAO reviewed its prior work and leading practices on organizational transformations; collaboration; government streamlining and efficiency; fragmentation, overlap, and duplication; high-risk; and on other agency longstanding management challenges. GAO also identified subject matter specialists knowledgeable about issues related to government reform and strategic human capital management who reviewed and commented on GAO's draft questions.

GAO is not making recommendations to OMB in this report. OMB staff provided technical comments, which we incorporated as appropriate.

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What GAO Found

Given the potential benefits and challenges of government reform, Congress and the executive branch need the tools and information to help evaluate agencies' reform proposals. Congress's role in reviewing agency proposed reforms will be critical to the success of making significant changes in how the government operates. GAO organized its prior work and leading practices into the following four broad categories that can help assess agency reform efforts.

<u>Categories for Key Questions</u>	<u>Selected Key Questions</u>
Goals and Outcomes	<ul style="list-style-type: none"> How well have the proposed reforms indicated the likely result of the elimination, merging, or restructuring of activities with other levels of government or sectors? To what extent has the agency established clear outcome-oriented goals and performance measures for the proposed reforms?
Process for developing reforms	<ul style="list-style-type: none"> How and to what extent has the agency consulted with the Congress, and other key stakeholders, to develop its proposed reforms? To what extent has the agency addressed areas of fragmentation, overlap, and duplication—including the ones GAO identified—in developing its reform proposals?
Implementing the reforms	<ul style="list-style-type: none"> Is there a dedicated implementation team that has the capacity, including staffing, resources, and change management, to manage the reform process? Has the agency developed an implementation plan with key milestones and deliverables to track implementation progress?
Strategically managing the federal workforce	<ul style="list-style-type: none"> How does the agency plan to sustain and strengthen employee engagement during and after the proposed reforms? To what extent has the agency conducted strategic workforce planning to determine whether it will have the needed resources and capacity, including the skills and competencies, in place for the proposed reforms or reorganization?

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Abbreviations

PMA	President's Management Agenda
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010
CAP	Cross-Agency Priority Goals
OMB	Office of Management Budget
OPM	Office of Personnel Management
PMC	President's Management Council
FEVS	Federal Employee Viewpoint Survey

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June 13, 2018

Congressional Requesters

The nation is on a long-term, unsustainable fiscal path because it is spending far more money than it is collecting and projected to do so going forward.¹ While addressing this issue will require changes to both federal spending and revenue policies, Congress and federal agencies can act now to strengthen the efficiency and effectiveness of federal agencies and programs, as well as address federal activities that are high-risk or fragmented, overlapping, or duplicative—and save billions of dollars in the process. For more than a decade, we have highlighted the need to re-evaluate and reprioritize what the federal government does, how it does business, and as appropriate, who conducts its business. Although these actions alone cannot put the U.S. government on a sustainable fiscal path, they would improve the fiscal situation and help ensure agencies have the capacity to address ongoing and newly emerging challenges within available resources.²

The organizational transformation needed to improve the performance of federal agencies is no easy task, however, and can take years to fully implement. Reforming and reorganizing the federal government is a major endeavor that can include refocusing, realigning, or enhancing agency missions, as well as taking steps to improve services by identifying and eliminating inefficiencies. Equally important is maintaining or improving effectiveness and examining the impact of such proposed changes on employees, stakeholders, and program customers. Our earlier work has shown that effective government transformation initiatives: (1) require a combination of people, processes, technologies, and other critical success factors to achieve results; and (2) are dependent upon following essential change management practices, such as the involvement of the Congress, federal employees, and other key stakeholders.

¹GAO, *The Nation's Fiscal Health: Action is Needed to Address the Federal Government's Fiscal Future*, [GAO-17-237SP](#) (Washington, D.C.: Jan. 17, 2017); *2018 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, [GAO-18-371SP](#) (Washington, D.C.: Apr. 26, 2018).

²GAO, *21st Century Challenges: Reexamining the Base of the Federal Government*, [GAO-05-325SP](#) (Washington, D.C.: Feb. 1, 2005).

In March 2017, the President issued an executive order requiring a comprehensive reorganization of executive branch agencies.³ In April 2017, the Office of Management and Budget (OMB) provided guidance to federal agencies for developing their reform and workforce reduction plans, as required by the President's executive order.⁴

In this report, we identify key questions that Congress, OMB, and agencies should consider for the development and implementation of agency reforms, based on our prior work. In this report, we use the term “reforms” to broadly include any organizational changes—such as major transformations, mergers, consolidations, and other reorganizations—and efforts to streamline and improve the efficiency and effectiveness of government operations.⁵

To identify the key questions, we reviewed our prior work, including leading practices on organizational mergers and transformations, collaboration, government streamlining and efficiency. We also reviewed our prior work on fragmentation, overlap, and duplication; high-risk; and other agency longstanding management challenges. We selected those questions that were most relevant to the agency reform efforts outlined in OMB's guidance. A list of these related products are in appendix I. Additionally, we met with OMB staff to discuss their role in working with agencies on reform efforts.

Because we drew the material in this report from prior work, we contacted a selection of nine subject matter specialists to review the major categories that were covered by our questions to assess that there were no major gaps in our categories or questions and that they were presented in the appropriate context. To identify these specialists, we

³Executive Order No. 13781, *Comprehensive Plan for Reorganizing the Executive Branch*, 82 Fed. Reg. 13959 (Mar. 13, 2017).

⁴OMB was directed to submit a comprehensive plan to reorganize executive branch departments and agencies pursuant to Executive Order No. 13781, *Comprehensive Plan for Reorganizing the Executive Branch*, 82 Fed. Reg. 13959 (Mar. 13, 2017). See OMB, *Comprehensive Plan for Reforming the Federal Government and Reducing the Federal Civilian Workforce*, M-17-22 (Washington, D.C.: Apr. 12, 2017) for agency guidance on reform plans.

⁵We define “efficiency” as maintaining federal government services or outcomes using fewer resources (such as time and money) or improving or increasing the quality or quantity of services or outcomes while maintaining (or reducing) resources. See GAO, *Streamlining Government: Key Practices from Select Efficiency Initiatives Should Be Shared Governmentwide*, [GAO-11-908](#) (Washington, D.C.: Sep. 30, 2011).

considered individuals who had previously assisted us in developing key leading practices in our work that we used to draw our questions, as well as those that are knowledgeable in government reform, management, and strategic human capital management issues. We shared our draft questions with these specialists for their technical comments and views, and incorporated their comments as appropriate. A list of these specialists is found in appendix II.

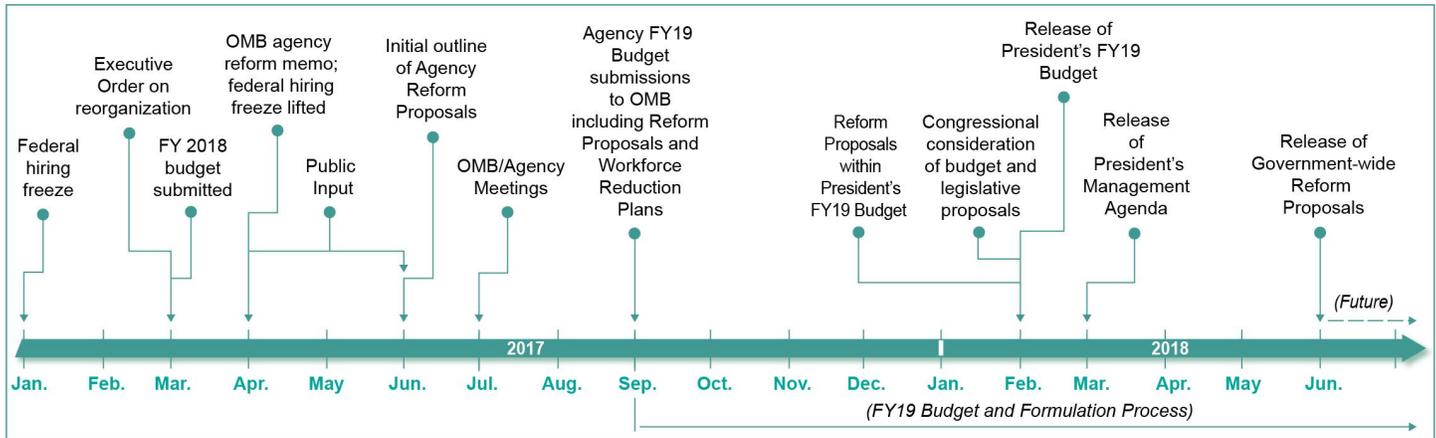
We conducted this performance audit from August 2017 to June 2018 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Prior to the President's March 2017 executive order for comprehensive government reorganization, in January 2017, the President ordered a federal hiring freeze—providing exemptions for federal employees with national security or public safety responsibilities. The January 2017 presidential memo also directed OMB, in consultation with the Office of Personnel Management (OPM), to recommend a long-term plan to reduce the size of the federal workforce through attrition.⁶ OMB's April 2017 guidance to agencies on their reform plans lifted the federal hiring freeze. Below is a timeline for proposed reform development and implementation as shown in figure 1.

⁶*Presidential Memorandum on the Hiring Freeze*, 82 Fed. Reg. 8493. White House, Washington, D.C.: January 23, 2017.

Figure 1: Overview of OMB’s Timeline for the Development of Agency and Government-wide Reforms



Source: GAO analysis of OMB data. | GAO-18-427

According to OMB’s April 2017 guidance, the agency reform plans were intended to accomplish several objectives, including creating a lean, accountable, more efficient government, focusing on efficiency and effectiveness and delivering programs of highest needs to citizens, and aligning the federal workforce to meet the needs of today and the future, among other things.

Each agency’s proposed reform plan was to include proposals to improve efficiency, effectiveness, and accountability in four categories: (1) eliminate activities; (2) restructure and merge activities; (3) improve organizational efficiency and effectiveness; and (4) workforce management. To support these proposed reforms, OMB asked agencies to conduct an analysis, among other things, to consider if there was a unique federal role or whether some or all services, activities, or functions could be better performed by another entity, such as a state, local or tribal government or the private sector. Additionally, according to OMB’s April 2017 guidance, the draft agency proposed reform plan should be aligned with the agency strategic plan. Agency strategic plans were to be released with the President’s fiscal year 2019 budget.

The final reforms included in the fiscal year 2019 budget also were to be reflected in the agencies’ human capital operating plans and information technology strategic plans, based on OMB guidance we reviewed. In March 2018, OMB released the President’s Management Agenda (PMA),

which provided updated information on the status of government reorganization efforts and is connected with these reform efforts.⁷ The PMA also identified a set of cross-agency priority (CAP) goals, required under the GPRA Modernization Act of 2010 (GPRAMA), to target those areas where multiple agencies must collaborate to effect change and report progress in a manner the public can easily track.⁸

In addition to the agency reform proposals, OMB was also required by the March 2017 executive order to develop a comprehensive government-wide reform plan, including both legislative proposals and administrative actions based on agency reform plans, OMB-coordinated crosscutting proposals, and public input. According to a document provided by OMB staff, OMB solicited public comments beginning in April 2017 through June 2017 to inform the development of the government-wide reform plan. OMB staff told us they provided these comments to the appropriate agencies.

The March 2018 PMA stated that, in the months ahead, the administration plans to share additional reorganization proposals designed to refocus programs around current and future needs. According to OMB guidance, once the government-wide reform proposals are finalized, it will, in coordination with the President's Management Council, establish a way to track the progress of the reforms.⁹ To track progress of the reforms, OMB's guidance stated that it will leverage the federal performance planning and reporting framework originally put into place by the Government Performance Results Act of 1993 (GPRA) and

⁷See <https://www.whitehouse.gov/omb/management/pma/> for the President's Management Agenda.

⁸Pub. L. No. 111-352, 124 Stat. 3866 (Jan. 4, 2011). CAP goals are crosscutting and include outcome-oriented goals covering a limited number of policy areas, as well as goals for management improvements needed across the government. OMB is to coordinate with agencies to establish CAP goals at least every 4 years.

⁹The President Management Council (PMC) comprises the Chief Operating Officers of major federal agencies, primarily Deputy Secretaries, Deputy Administrators, and agency heads from the General Services Administration and the Office of Personnel Management. The PMC also sponsors the President's Management Advisory Board, which provides private sector guidance and recommendations on improving Federal Government management and operations.

significantly enhanced by GPRAMA, through the use of CAP goals, agency priority goals, and Performance.gov.¹⁰

Key Questions to Assess Agency Reforms

Given the potential benefits and challenges developing and implementing agency reform efforts, Congress and the executive branch need the tools and information to help evaluate agencies' reform proposals and ensure they are effectively implemented. Congress's role in reviewing agency proposed reforms will be critical to the success of making significant changes in how the government operates.

To assist Congress in its oversight role, we organized our prior work and leading practices into the following four broad categories that can help the Congress assess proposed reforms. Figure 2 describes the four broad categories, relevant sub-categories of questions, and selected key questions in more detail below.

¹⁰Pub. L. No. 103-62, 107 Stat. 285 (Aug. 3, 1993). At the agency level, every 2 years, GPRAMA requires that the heads of certain agencies, in consultation with OMB, identify a subset of agency performance goals as agency priority goals reflecting the agencies' highest priorities. GPRAMA also calls for a single, government-wide performance website to communicate government-wide and agency performance information, which is Performance.gov.

Figure 2: Categories for Key Questions to Assess Agency Reform Efforts

Categories for Key Questions	Subcategories	Selected Key Questions
<p>Goals and Outcomes</p>  <p><i>What was the agency trying to achieve with its proposed reforms, and who should achieve it.</i></p>	<ul style="list-style-type: none"> • Determining the Appropriate Role of the Federal Government • Establishing Goals and Outcomes 	<ul style="list-style-type: none"> • How well have the proposed reforms indicated the likely result of the elimination, merging, or restructuring of activities with other levels of government or sectors? • To what extent has the agency established clear outcome-oriented goals and performance measures for the proposed reforms?
<p>Process for Developing Reforms</p>  <p><i>What was the process used to develop the proposed reforms, and what factors were considered.</i></p>	<ul style="list-style-type: none"> • Involving Employees and Key Stakeholders • Using Data and Evidence • Addressing Fragmentation, Overlap, and Duplication • Addressing High Risk Areas and Longstanding Management Challenges 	<ul style="list-style-type: none"> • How and to what extent has the agency consulted with the Congress, and other key stakeholders, to develop its proposed reforms? • To what extent has the agency addressed areas of fragmentation, overlap, and duplication—including the ones we identified—in developing its reform proposals?
<p>Implementing the Reforms</p>  <p><i>What practices did the agency put in place to support the successful implementation of proposed reforms.</i></p>	<ul style="list-style-type: none"> • Leadership Focus and Attention • Managing and Monitoring 	<ul style="list-style-type: none"> • Is there a dedicated implementation team that has the capacity, including staffing, resources, and change management, to manage the reform process? • Has the agency developed an implementation plan with key milestones and deliverables to track implementation progress?
<p>Strategically Managing the Federal Workforce</p>  <p><i>What practices did the agency use to support the development and implementation of its proposed reforms regarding its workforce and performance management strategies.</i></p>	<ul style="list-style-type: none"> • Employee Engagement • Strategic Workforce Planning • Workforce Reduction Strategies • Employee Performance Management 	<ul style="list-style-type: none"> • How does the agency plan to sustain and strengthen employee engagement during and after the proposed reforms? • To what extent has the agency conducted strategic workforce planning to determine whether it will have the needed resources and capacity, including the skills and competencies, in place for the proposed reforms or reorganization?

Source: GAO. | GAO-18-427

Goals and Outcomes of Reforms

Lessons learned from prior federal reform and reorganization efforts suggest that reforming government is an immensely complex activity that requires agreement on both the goals to be achieved and the means for achieving them. Because many current federal programs and policies were designed decades ago to respond to trends and challenges that existed at the time of their creation, it makes sense to periodically conduct fundamental reviews of major programs and policy areas to ensure they continue to meet current goals and emerging trends. It is also important to determine the appropriate level of government, or the roles of the non-profit or private sectors, in achieving these goals. Our prior work shows

that establishing a mission-driven strategy and identifying specific desired outcomes to guide that strategy are critical to achieving intended results.¹¹ In other words, what is the agency trying to achieve with its reforms?

Determining the Appropriate Role of the Federal Government

It is important for agencies to reexamine the role of the federal government in carrying out specific missions and programs, policies, and activities by reviewing their continued relevance and determining whether the federal government is best suited to provide that service or if it can be provided by some other level of government or sector more efficiently or effectively. Another key aspect of shifting federal activities to other levels of government is how well the federal government fully considered the potential effects reforms might have on state and local governments, especially from a budgetary and fiscal standpoint. For example, how should the federal government act directly, or in partnership with another level of government or a non-profit organization, to achieve the identified outcomes? Defining the appropriate federal role also involves examining the federal government's relationships with key state, local, non-profit, and private sector partners. For example, agencies should assess whether there are alternatives for managing their programs effectively across intergovernmental and organizational boundaries, as well as which level of government has the capacity to deliver on the nation's needs and priorities today and in the future.

- How well have the proposed reforms indicated the likely result of the elimination, merging, or restructuring of activities with other levels of government or sectors?
- To what extent have the proposed reforms included consideration for other levels' of government or sectors' ability or likelihood to invest their own resources to address the underlying challenges?
- To what extent have the proposed reforms included goals to transfer a particular responsibility to another level of government—such as state or local government—or sector, and has the agency made the case that such a transfer could improve the overall accomplishment of public purpose?

¹¹For additional information about GPRAMA requirements and our related work, see our web page on leading practices for results-oriented management at http://www.gao.gov/key_issues/managing_for_results_in_government.

- To what extent have the proposed reforms considered if a new mechanism is needed to integrate and coordinate programs between levels of government? If so, what statutory or regulatory changes would be needed to support such a transfer in responsibilities and to address concerns such as cost-sharing or funding?¹²
- To what extent has the agency identified any risks of using contractors to perform agency activities, and if so, has it developed appropriate risk mitigating strategies?

Establishing Goals and Outcomes

When considering government reforms, our prior work has identified useful principles, such as designing proposed reforms to achieve specific, identifiable goals that encourage decision makers to reach a shared understanding of the purpose of the reforms. Agreement on specific goals can help decision makers determine what problems genuinely need to be fixed, how to balance differing objectives, and what steps need to be taken to create, not just short-term advantages but long-term gains. Part of determining if agencies have successfully identified the goals of their proposed reforms is to determine whether the agency has built a business case analysis that presents facts and supporting details among competing alternatives.¹³

- To what extent has the agency established clear outcome-oriented goals and performance measures for the proposed reforms?
- To what extent has the agency shown that the proposed reforms align with the agency's mission and strategic plan?
- To what extent has the agency considered and resolved any agency crosscutting or government-wide issues in developing their proposed reforms? For example, what are the implications of proposed reforms on other agencies?
- To what extent has the agency considered the likely costs and benefits of the proposed reforms? If so, what are they?
- To what extent has the agency considered how the upfront costs of the proposed reforms would be funded?

¹²See GAO, *Regulatory Programs: Balancing Federal and State Responsibilities for Standard Setting and Implementation*, [GAO-02-495](#) (Washington, D.C.: Mar. 2, 2002).

¹³See GAO, *Cost Estimating and Assessment Guide: Best Practices for Developing and Managing Capital Program Costs*, [GAO-09-3SP](#) (Washington, D.C.: March 2009).

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- To what extent has the agency included both short-term and long-term efficiency initiatives in the proposed reforms?

Process for Developing Reforms

Successful reforms require an integrated approach that involves employees and key stakeholders and is built on the use of data and evidence. Reforms should also address agency management challenges, such as those we have identified as fragmented, duplicative, or overlapping, or in our high-risk program, or by agency Inspectors General.

Involving Employees and Key Stakeholders

Our prior work has shown that it is important for agencies to directly and continuously involve their employees, the Congress, other key stakeholders—such as other federal partners, state and local governments, and members of the public—in the development of any major reforms. Involving employees, customers, and other stakeholders helps facilitate the development of reform goals and objectives, as well as incorporating insights from a frontline perspective and increases customer acceptance of any changes. We have also identified leading practices for open innovation strategies, defined as the use of activities and technologies to harness ideas, expertise, and resources of those outside an organization to address an issue or achieve specific goals.¹⁴

- How and to what extent has the agency consulted with the Congress, and other key stakeholders, to develop its proposed reforms?
- How and to what extent has the agency engaged employees and employee unions in developing the reforms (e.g., through surveys, focus groups) to gain their ownership for the proposed changes?
- How and to what extent has the agency involved other stakeholders, as well as its customers and other agencies serving similar customers or supporting similar goals, in the development of the proposed reforms to ensure the reflection of their views?

¹⁴GAO, *Open Innovation: Executive Branch Developed Resources to Support Implementation, but Guidance Could Better Reflect Leading Practices*, [GAO-17-507](#) (Washington, D.C.: Jun. 8, 2017).

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- How and to what extent has the agency considered the views of state and local governments that would be affected by the proposed reforms?
 - How and to what extent have agencies gathered the views of the public and incorporate these views in the proposed reforms?
 - Is there a two-way continuing communications strategy that listens and responds to concerns of employees regarding the effects of potential reforms?
 - How will the agency publicize its reform goals and timeline, and report on its related progress?

Using Data and Evidence

We have reported that agencies are better equipped to address management and performance challenges when managers effectively use data and evidence, such as from program evaluations and performance data that provide information on how well a program or agency is achieving its goals. When reforming a given program, the use of data and evidence is critical from setting program priorities and allocating resources to taking corrective action to solve performance problems and ultimately improve results.¹⁵ We have also stated that full and effective implementation of GPRAMA could facilitate efforts to reform the federal government and make it more efficient, effective, and accountable. GPRAMA also provides important tools that can help decision makers address challenges facing the federal government.

- What data and evidence has the agency used to develop and justify its proposed reforms?
- How has the agency determined that the evidence contained sufficiently reliable data to support a business case or cost-benefit analysis of the reforms?
- How, if at all, were the results of the agency's strategic review process used to help guide the proposed reforms?

¹⁵GAO, *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges*, [GAO-17-775](#) (Washington, D.C.: Sep. 29, 2017).

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- How, if at all, were the results of the agency's enterprise risk management process used to help guide the proposed reforms?¹⁶

Addressing Fragmentation, Overlap, and Duplication

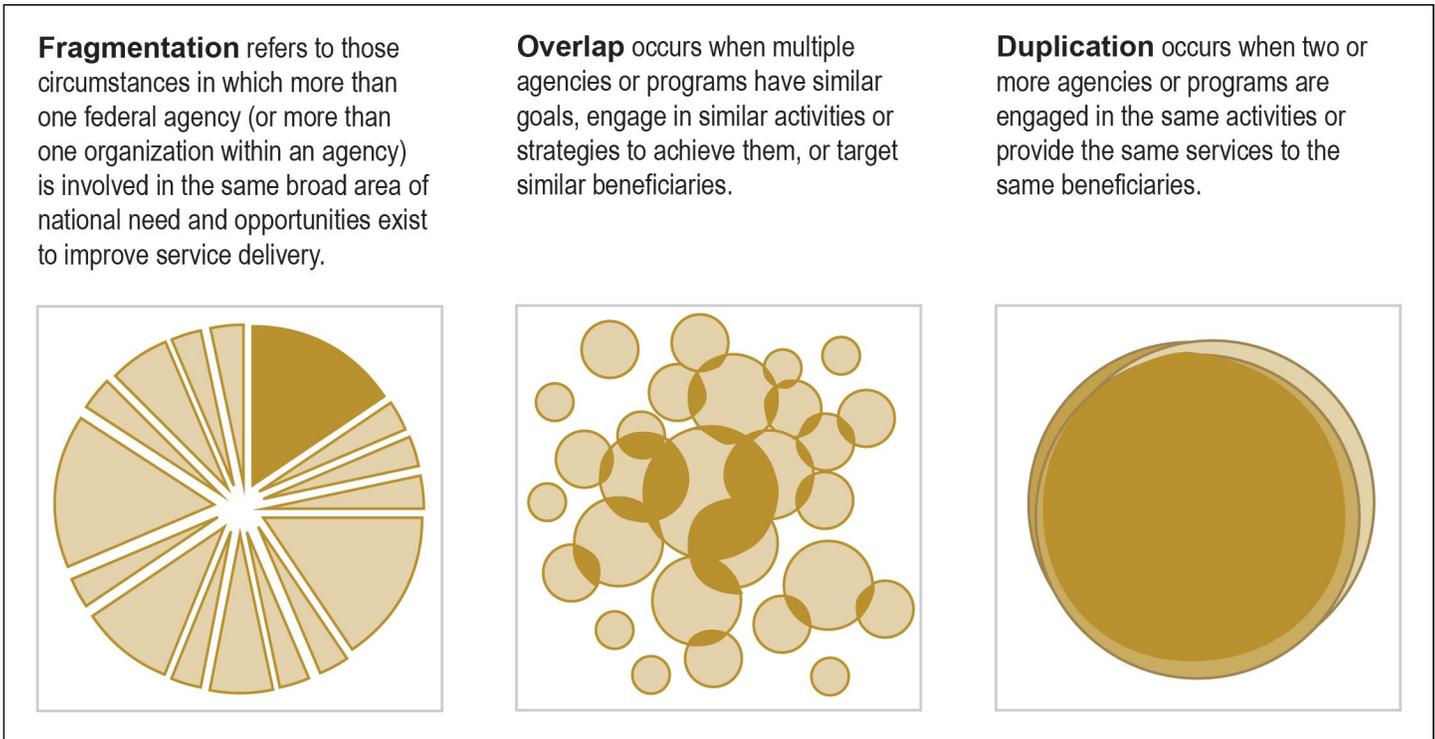
In our prior work, we have identified areas where agencies may be able to achieve greater efficiency or effectiveness by reducing or better managing programmatic fragmentation, overlap, and duplication.¹⁷ For additional details on assessing areas of fragmentation, overlap, and duplication, see our evaluation and management guide.¹⁸

¹⁶GAO, *Enterprise Risk Management: Selected Agencies' Experiences Illustrate Good Practices in Managing Risk*, [GAO-17-63](#) (Washington, D.C.: Dec. 1, 2016).

¹⁷See GAO, *2018 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, [GAO-18-371SP](#) (Washington, D.C.: Apr. 26, 2018) and GAO's Duplication Action Tracker https://www.gao.gov/duplication/action_tracker/all_areas an online tool for monitoring the progress federal agencies and Congress have made in addressing the actions identified in GAO's annual Duplication and Cost Savings reports.

¹⁸See GAO, *Fragmentation, Overlap, and Duplication: An Evaluation and Management Guide*, [GAO-15-49SP](#) (Washington, D.C.: Apr. 14, 2015).

Figure 3. Definitions of Fragmentation, Overlap, and Duplication



Source: GAO. | GAO-18-427

- To what extent has the agency addressed areas of fragmentation, overlap, and duplication—including the ones we identified—in developing its reform proposals?
- To what extent have the agency reform proposals helped to reduce or better manage the identified areas of fragmentation, overlap, or duplication?
- To what extent has the agency identified cost savings or efficiencies that could result from reducing or better managing areas of fragmentation, overlap, and duplication?

Addressing High Risk Areas and Longstanding Management Challenges

Reforms improving the effectiveness and responsiveness of the federal government often require addressing longstanding weaknesses in how some federal programs and agencies operate. For example, agency

reforms provide an opportunity to address the high-risk areas¹⁹ and government-wide challenges we have called attention to that are vulnerable to fraud, waste, abuse, and mismanagement, or are in need of transformation.

- What management challenges and weaknesses are the reform efforts designed to address?
- How specifically has the agency considered high-risk issues, agency Inspector General's major management challenges, and other external and internal reviews in developing its reform efforts?
- Have the agency's efforts to address those challenges been consistent with the proven approach GAO has found to resolve high risk issues? Agencies can show progress by addressing GAO's five criteria for removal from the High-Risk List: leadership commitment, capacity, action plan, monitoring, and demonstrated progress. The five criteria form a road map for efforts to improve and ultimately address high-risk issues.
- How has the agency identified and addressed critical management challenges in areas such as information technology, cybersecurity, acquisition management, and financial management that can assist in the reform process?
- How does the agency plan to monitor the effects proposed reforms will have on high risk areas?
- Has the agency addressed ways to decrease the risk of fraud, waste, and abuse of programs as part of its proposed reforms?

In addition, agencies should also draw upon our past recommendations, including GAO priority open recommendations and those from their own Inspectors General, to address management challenges.

- How have findings and open recommendations from GAO and the agency Inspectors General been addressed in the proposed reforms?
- How has the agency addressed GAO's priority open recommendations, which are those that warrant priority attention from heads of key departments and agencies?

¹⁹GAO, *High-Risk Series: Progress on Many High-Risk Areas, While Substantial Efforts Needed on Others*, [GAO-17-317](#) (Washington, D.C.: Feb. 15, 2017).

Implementing the Reforms

Our prior work on organizational transformations show that incorporating change management practices improves the likelihood of successful reforms.²⁰ Moreover, it is also important to recognize agency cultural factors that can either help or inhibit reform efforts and how change management strategies may address these potential issues. We have also reported that organizational transformations, such as reforms, should be led by a dedicated team of high-performing leaders within the agency. Finally, our prior work also shows that fully implementing major transformations can span several years and must be carefully and closely managed.

Leadership Focus and Attention

- Has the agency designated a leader or leaders to be responsible for the implementation of the proposed reforms?
- Has agency leadership defined and articulated a succinct and compelling reason for the reforms (i.e., a case for change)?
- How will the agency hold the leader or leaders accountable for successful implementation of the reforms?
- Has the agency established a dedicated implementation team that has the capacity, including staffing, resources, and change management, to manage the reform process?

²⁰GAO, *Results-Oriented Cultures: Implementation Steps to Assist Mergers and Organizational Transformations*, [GAO-03-669](#) (Washington, D.C.: Jul. 2, 2003).

Managing and Monitoring

- How has the agency ensured their continued delivery of services during reform implementation?
- What implementation goals and a timeline have been set to build momentum and show progress for the reforms? In other words, has the agency developed an implementation plan with key milestones and deliverables to track implementation progress?
- Has the agency ensured transparency over the progress of its reform efforts through web-based reporting on key milestones?
- Has the agency put processes in place to collect the needed data and evidence that will effectively measure the reforms' outcome-oriented goals?
- How is the agency planning to measure customer satisfaction with the changes resulting from its reforms?

Strategically Managing the Federal Workforce

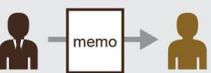
As part of its reform effort, OMB also required agencies to develop a long-term workforce reduction plan and a plan to maximize employee performance as part of the April 2017 reform guidance. Specifically, OMB required agencies to develop proposals intended to improve performance, increase accountability, and reduce the size and costs of the federal workforce. Our prior work has found that at the heart of any serious change management initiative are the people—because people define the organization's culture, drive its performance, and embody its knowledge base. Experience shows that failure to adequately address—or often even consider—a wide variety of people and cultural issues can lead to unsuccessful change.

Employee Engagement

Research on both private- and public-sector organizations has found that increased levels of engagement—generally defined as the sense of purpose and commitment employees feel toward their employer and its mission—can lead to better organizational performance. Additionally, we found that agencies can sustain or increase their levels of employee engagement and morale, even as employees weather difficult external circumstances. In a previous review of trends in federal employee engagement, as seen in figure 2 below, we identified six key drivers of

engagement based on our analysis of selected questions in the Federal Employee Viewpoint Survey (FEVS).²¹

Figure 4: Six Drivers of Employee Engagement

Driver of engagement	FEVS question
 <p>Constructive performance conversations</p>	My supervisor provides me with constructive suggestions to improve my job performance .
 <p>Career development and training</p>	I am given a real opportunity to improve my skills in my organization .
 <p>Work-life balance</p>	My supervisor supports my need to balance work and other life issues .
 <p>Inclusive work environment</p>	Supervisors work well with employees of different backgrounds .
 <p>Employee involvement</p>	How satisfied are you with your involvement in decisions that affect your work ?
 <p>Communication from management</p>	How satisfied are you with the information you receive from management on what's going on in your organization ?

Source: GAO analysis of Office of Personnel Management (OPM) Federal Employee Viewpoint Survey (FEVS) data, 2014. | GAO-18-427

Note: See our report [GAO-15-585](#) on employee engagement for additional information on the Federal Employee Viewpoint Survey questions and the methodology we used to create the six drivers of employee engagement.

- What do FEVS results show for the agency’s current employee engagement status both overall and disaggregated to lower organizational levels?
- How does the agency plan to sustain and strengthen employee engagement during and after the reforms?
- How specifically is the agency planning to manage diversity and ensure an inclusive work environment in its reforms, or as it considers workforce reductions?

²¹The Federal Employee Viewpoint Survey measures employees’ perceptions of whether, and to what extent, conditions characterizing successful organizations are present in their agencies. See GAO, *Federal Workforce: Additional Analysis and Sharing of Promising Practices Could Improve Employee Engagement and Performance*, [GAO-15-585](#) (Washington, D.C.: Jul. 14, 2015).

Strategic Workforce Planning

Strategic workforce planning should precede any staff realignments or downsizing, so that changed staff levels do not inadvertently produce skills gaps or other adverse effects that could result in increased use of overtime and contracting.

- To what extent has the agency conducted strategic workforce planning to determine whether it will have the needed resources and capacity, including the skills and competencies, in place for the proposed reforms or reorganization?
- How has the agency assessed the effects of the proposed agency reforms on the current and future workforce and what does that assessment show?
- To what extent does the agency track the number and cost of contractors supporting its agency mission and the functions those contractors are performing?
- How has the agency ensured that actions planned to maintain productivity and service levels do not cost more than the savings generated by reducing the workforce?
- What succession planning has the agency developed and implemented for leadership and other key positions in areas critical to reforms and mission accomplishment?
- To what extent have the reforms included important practices for effective recruitment and hiring such as customized strategies to recruit highly specialized and hard-to-fill positions?
- What employment- and mission-related data has the agency identified to monitor progress of reform efforts and to ensure no adverse impact on agency mission, and how is it using that data?

Workforce Reduction Strategies

Before implementing workforce reduction strategies, it is critical that agencies carefully consider how to strategically downsize the workforce and maintain the staff resources to carry out its mission. Agencies should consider long-term staffing plans and associated personnel costs, organizational design and position structures and the appropriateness of backfilling positions as they become vacant.

- To what extent has the agency considered skills gaps, mission shortfalls, increased contracting and spending, and challenges in

aligning workforce with agency needs prior to implementing workforce reduction strategies?

- In situations when “early outs” and “buyouts” are proposed, to what extent has the agency linked proposed early outs and buyouts to specific organizational objectives, including the agency’s future operational, restructuring, downsizing, or other reform goals?

Employee Performance Management

Performance management systems are used to plan work and set individual employee performance expectations, monitor performance, develop capacities to perform, and rate and incentivize individual performance. In addition, performance management systems can help the organization manage employees on a daily basis and help to ensure that individual employees understand the “line of sight” between their performance and organizational results.²² Effective performance management systems provide supervisors and employees with the tools they need to improve performance.

- To what extent has the agency aligned its employee performance management system with its planned reform goals?
- How has the agency included accountability for proposed change implementation in the performance expectations and assessments of leadership and staff at all levels?
- As part of the proposed reform development process, to what extent has the agency assessed its performance management to ensure it creates incentives for and rewards top performers, while ensuring it deals with poor performers?
- To what extent has the agency taken action to address employees with unacceptable performance and increase the use of alternative dispute resolution to address workplace disputes that involve disciplinary or adverse actions?

²²We have previously reported that effective performance management systems are not merely used for once or twice-yearly individual expectation setting and rating processes, but are tools to help the organization manage on a day-to-day basis. These systems are used to achieve results, accelerate change, and facilitate two-way communication throughout the year so that discussions about individual and organizational performance are integrated and ongoing. See GAO, *Results-Oriented Cultures: Creating a Clear Linkage between Individual Performance and Organizational Success*, [GAO-03-488](#) (Washington, D.C.: Mar. 14, 2003).

Agency Comments and Our Evaluation

We provided a draft of this report to the Director of the Office of Management and Budget for review and comment. OMB staff provided technical comments, which we incorporated as appropriate.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the appropriate congressional committees, the Director of the Office of Management and Budget, and other interested parties. This report will also be available at no charge on the GAO website at <http://www.gao.gov>. If you or your staff have any questions about this report, please contact J. Christopher Mihm at (202) 512-6806 or mihmj@gao.gov or Robert Goldenkoff at (202) 512-2757 or goldenkoffr@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of our report. Key contributors to this report are listed in appendix III.



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Appendix 1: Related GAO Products

Organizational Transformation and Streamlining Government

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