

Fiscal Year 2020 Performance Plan

GAO Supports Congressional Decision- Making, Conserves Resources, and Helps Improve Government

The Government Accountability Office (GAO) is the audit, evaluation, and investigative arm of Congress.

Commonly known as the “congressional watchdog,” we examine how taxpayer dollars are spent and advise lawmakers and agency heads on ways to make government work better. As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies. However, we generally hold ourselves to the spirit of many such laws, including the Federal Managers’ Financial Integrity Act of 1982 (FMFIA); the GPRM Modernization Act of 2010 (GPRAMA); and the Federal Information Security Modernization Act of 2014 (FISMA). This section of GAO’s fiscal year 2020 budget request constitutes our performance plan.

We are unique in our audit and evaluation capacity to support Congress by performing original research, providing technical assistance, and conducting analyses to help Congress make informed decisions across the federal budget, producing tangible results and enhanced oversight. Our work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

We demonstrate our core values of accountability, integrity, and reliability by providing high-quality, high-value, and independent support to Congress in ways that generate material benefits to the nation. Given our reputation for consistently producing high-quality work that is typically based on original research, it is not

surprising that congressional demand for our products and services remains strong. During fiscal year 2018, we received requests for work from 90 percent of the standing committees of Congress and about 43 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In fiscal year 2018, our work brought about \$75.1 billion in financial benefits for the federal government (a return of about \$124 for every dollar invested in GAO) and over 1,294 other program and operational benefits that helped change laws, improve public services, and promote sound governance. More than 77 percent of our recommendations were implemented over a 4-year period. Additional information on our performance and accomplishments can be found in our Performance and Accountability Report for Fiscal Year 2018.¹

In addition, our experts testified 98 times before 48 separate committees or subcommittees on a wide range of issues that touched virtually all major federal agencies, such as Medicaid, Medicare, DOD Weapon Systems Acquisition, Federal Disability Programs, and Pension Benefit Guaranty Corporation Insurance Programs.

A list of selected testimony topics from fiscal year 2018 is included in table 1.

¹ <https://www.gao.gov/products/GAO-19-1SP>

Table 1. Selected GAO Fiscal Year 2018 Testimony Topics

<p>Goal 1: <i>Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People</i></p>	
<ul style="list-style-type: none"> ▪ Observations on DOJ’s Grantees’ Capacity to Process DNA Evidence ▪ Observations on the Supplemental Nutrition Assistance Program ▪ Improving DOD’s Oversight of its Program for Transitioning Veterans ▪ Observations on the Strategic Petroleum Reserve’s Emergency Stockpile ▪ Addressing DOE Management Challenges 	<ul style="list-style-type: none"> ▪ Implementing Positive Train Control ▪ Addressing Native American Youth in the Justice System ▪ Reducing Risk of Harm to Medicare Beneficiaries from Prescription Opioids ▪ Improving the Transfer and Monitoring of Unaccompanied Children ▪ Improving Federal Management of Indian Programs ▪ Improving Oversight of VA Health Care Providers
<p>Goal 2: <i>Respond to Changing Security Threats and the Challenges of Global Interdependence</i></p>	
<ul style="list-style-type: none"> ▪ Addressing Long-Standing Management Challenges for Immigration Courts ▪ Improving Management of the Coast Guard’s Acquisition Portfolio ▪ Securing the Southwest Border – Progress and Challenges ▪ Improving Navy and Marine Corps Plans to Train for Amphibious Operations ▪ Enhancing Information Sharing with the Private Sector on the Counterfeits Market ▪ Improving Oversight of the Anti-terrorism Assistance Program 	<ul style="list-style-type: none"> ▪ Using TSA Data to monitor Airport Operations, Including Passenger Wait Times ▪ Preliminary Observations on Reported Injuries to U.S. Personnel in Cuba ▪ Monitoring Inter-American Assistance Agreements and U.S. Contributions ▪ Improving Management of DHS’ Chemical Facility Security Program ▪ Improving VA’s Medical and Surgical Supply Contracts to Reduce Costs
<p>Goal 3: <i>Help Transform the Federal Government to Address National Challenges</i></p>	
<ul style="list-style-type: none"> ▪ Addressing Physical Security Challenges at NIST and Commerce ▪ Implementing High-Risk Recommendations for IT Acquisitions, Operations, and Cybersecurity ▪ Mitigating Key Risks for the 2020 Census ▪ Improving Federal Regulatory Guidance Practices ▪ Addressing DHS’ Urgent Cybersecurity Workforce Needs ▪ Addressing Cost Growth and Schedule Delays in NASA’s Major Projects ▪ Improving Management of Medicare’s Fraud Risks 	<ul style="list-style-type: none"> ▪ Addressing Management Challenges Presented by Budget Uncertainty ▪ Preparing for VA’s Transition to a New Electronic Health Record System ▪ Improving Government Efficiency and Effectiveness to Reduce Federal Costs ▪ Observations on USPTO’s Covered Business Method Patent Review Program ▪ Addressing Delays in NASA’s Commercial Crew Program ▪ Observations on Challenges and Opportunities for Grants Management

Source: GAO-19-1SP | GAO-19-267SP

GAO Services Integral to Congressional Priorities

GAO's continued high performance is evidence of the critical role it plays in helping Congress and the American people better understand important issues. We issue hundreds of products annually in response to congressional requests and mandates that cover all aspects of the federal government's operations, including health care at the Department of Veterans Affairs (VA), defense acquisitions, border security, cybersecurity, and the Patient Protection and Affordable Care Act.

In April 2018, we issued our eighth annual report to Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities, as well as opportunities to achieve greater efficiency and effectiveness that result in cost savings or enhanced revenue ([GAO-18-371SP](#)).

Our 2018 report identified 68 new actions that executive branch agencies or Congress could take to improve the efficiency and effectiveness of government across 23 new program areas. We found evidence of fragmentation, overlap, or duplication in 13 of these areas. For example, the Department of Defense (DOD) could potentially save approximately \$527 million over 5 years by minimizing unnecessary overlap and duplication in its U.S. distribution centers for troop support goods.

We also highlighted 10 new areas to reduce the cost of government operations or enhance revenues. For example, Congress and the Internal Revenue Service (IRS) could realize hundreds of millions of dollars in savings and increased revenues by enhancing online services and improving efforts to prevent identity theft refund fraud.

In addition to identifying new areas, we continued to monitor the progress that Congress and executive branch agencies have made in addressing the 724 recommended actions that we identified

government-wide from 2011 to 2017. Congressional and executive branch efforts to address these actions over the past 7 years have resulted in roughly \$178 billion in financial benefits; \$125 billion had accrued through 2017, and at least an additional \$53 billion in estimated benefits is projected in future years.

Policymakers and the public can track the status of congressional and executive branch efforts to address the issues we have previously identified on GAO's Action Tracker, located on our website under the "Duplication and Cost Savings" collection, https://www.gao.gov/duplication/action_tracker/all_areas.

GAO's High Risk Program

At the start of each new Congress, we issue a biennial update of our High Risk Report. This report focuses attention on government operations that are at high risk of fraud, waste, abuse, and mismanagement or need transformative change. Our 2017 edition offered solutions to 34 high risk programs with the potential to save billions of dollars, improve service to the public, and strengthen the performance and accountability of the U.S. government. We will issue our next update in early 2019.

The major cross-cutting high risk program areas include transforming DOD business operations, and ensuring the nation's cybersecurity, managing federal contracting more effectively, assessing the efficiency and effectiveness of tax law administration, and modernizing and safeguarding insurance and benefit programs. Our 2018 high-risk work produced 166 reports, 49 testimonies, \$46.8 billion in financial benefits, and 526 program and operational benefits. The high-risk areas with the largest financial benefits were Medicaid, Medicare, DOD Weapon Systems Acquisition, Federal Disability Programs, and Pension Benefit Guaranty Corporation Insurance Programs. Table 2 shows our current High Risk List.

Table 2. GAO's High Risk List, as of September 2018

High Risk Area	Year Designated
Strengthening the Foundation for Efficiency and Effectiveness	
▪ Improving Federal Programs that Serve Tribes and Their Members	2017
▪ 2020 Decennial Census	2017
▪ U.S. Government Environmental Liabilities	2017
▪ Improving the Management of IT Acquisitions and Operations	2015
▪ Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks	2013
▪ Management of Federal Oil and Gas Resources	2011
▪ Modernizing the U.S. Financial Regulatory System and the Federal Role in Housing Finance	2009
▪ Restructuring the U.S. Postal Service to Achieve Sustainable Financial Viability	2009
▪ Funding the Nation's Surface Transportation System	2007
▪ Managing Federal Real Property	2003
▪ Strategic Human Capital Management	2001
Transforming DOD Program Management	
▪ DOD Approach to Business Transformation	2005
▪ DOD Support Infrastructure Management	1997
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Supply Chain Management	1990
▪ DOD Weapon Systems Acquisitions	1990
Ensuring Public Safety and Security	
▪ Government-wide Personnel Security Clearance Process (<i>new</i>)	2018
▪ Mitigating Gaps in Weather Satellite Data	2013
▪ Protecting Public Health through Enhanced Oversight of Medical Products	2009
▪ Transforming EPA's Processes for Assessing and Controlling Toxic Chemicals	2009
▪ Ensuring the Effective Protection of Technologies Critical to U.S. Security Interests	2007
▪ Improving Federal Oversight of Food Safety	2007
▪ Strengthening Department of Homeland Security Management Functions	2003
▪ Ensuring the Cybersecurity of the Nation	1997
Managing Federal Contracting More Effectively	
▪ DOD Contract Management	1992
▪ DOE's Contract Management for the National Nuclear Security Administration and the Office of Environmental Management	1990
▪ NASA Acquisition Management	1990
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-19-1SP | GAO 19-267SP

GAO Seeks to Increase Staff Capacity and Invest in IT and Building Infrastructure

A talented, diverse, high-performing, and knowledgeable workforce is essential to fulfilling our mission to support Congress. As a knowledge-based organization, we must attract and retain the top talent in an increasingly competitive job market.

Through recruiting efforts and our intern program, we filled entry-level positions and addressed skill gaps by bringing on 222 new staff in fiscal year 2018. We used 3,015 full-time equivalent staff (FTE) in fiscal year 2018. In fiscal year 2019 and beyond, recruitment efforts will continue to focus on building entry-level capacity, addressing senior-level succession planning challenges, and continuing to bolster our intern program.

Our fiscal year 2020 budget request of \$685.9 million will enable us to address mandatory inflationary costs and pay-related increases, make investments in information technology (IT) and building infrastructure, and make critical additions to our staff capacity. We expect to offset our costs by \$38.3 million in receipts and reimbursements, primarily from program/financial audits and rental income.

Our talented workforce is our most valued asset in meeting our mission requirements. Our fiscal year 2020 request will allow us to increase our FTE level to our optimal staffing level of 3,250 FTEs. Our fiscal year 2020 request also includes funding to improve and modernize GAO's IT enterprise architecture and ensure the security of GAO's systems as well as address building-related equipment and infrastructure issues.

This effort will require investments in infrastructure and communications to effectively operate the near real-time data processing activities. In addition to investing in next-generation IT infrastructure, GAO will also focus on making building and security improvements at both the headquarters building and in the field. Over the next 2 fiscal years, GAO will invest in field office relocations and renovations, make critical headquarters building improvements and repairs, and address end-of-life building systems.

IT and building infrastructure improvements are essential to supporting a productive, diverse, and vibrant workforce. This is particularly true for a knowledge-based organization like GAO. Recent IT initiatives, such as the New Blue engagement management system and cloud-based computing, have helped to make GAO staff more productive and responsive.

Likewise, recent space consolidation efforts, coupled with an agency-wide telework program, have afforded staff more flexibility to perform their jobs and saved the agency millions of dollars annually. These savings have been critical to preserving staff capacity. Going forward, it will be paramount to not only increase staff capacity but to also consider succession planning efforts for senior staff.

A significant proportion of our employees are retirement eligible, including almost 41 percent of senior executive staff and 23 percent of supervisory analysts. Budget increases in recent years have gone a long way toward backfilling leadership positions and maintaining sufficient staff capacity to meet the highest congressional priorities. A summary of our funding sources is shown in table 3.

Table 3: Fiscal Year 2018 – 2020 Summary of GAO Budget Authority (dollars in thousands)

Funding Source	Fiscal Year 2018 Actual		Fiscal Year 2019 Estimate		Fiscal Year 2020 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation	3,015	\$569,068	3,150	\$589,750	3,250	\$647,637
<i>Offsetting receipts^a</i>		23,073		23,800		23,800
<i>Center for Audit Excellence^b</i>		727		1,000		1,000
<i>Reimbursements^c</i>		10,766		21,099		13,521
Total budget authority	3,015	\$603,634	3,150	\$635,649	3,250	\$685,958

Source: GAO. | GAO-19-267SP

^a Includes receipts available primarily from the U.S. Army Corps of Engineers and the Department of Justice for rental of space in the GAO headquarters building; and reimbursement of GAO’s costs incurred in conducting financial audits of the Federal Deposit Insurance Corporation, Internal Revenue Service, Schedule of Federal Debt, and Securities and Exchange Commission (SEC).

^b Includes reimbursement of GAO’s costs incurred by the Center for Audit Excellence to build institutional auditing capacity and promote good governance by providing training and assistance to qualified personnel and entities.

^c Includes reimbursements of GAO’s costs incurred in conducting mandated program and financial audits of the Federal Housing Finance Agency, Consumer Financial Protection Bureau, SEC, Troubled Asset Relief Program; operation of the Federal Accounting Standards Advisory Board; collection of bid protest system user fees; supplemental funds for disaster audits; and carryover of fiscal year 2018 two-year funds.

The Strategic Plan Illustrates the Wide Array of Issues That GAO Covers

GAO’s strategic plan for fiscal years 2018-2023² reflects the wide array of national and international issues that we cover in our mission to support Congress. Our strategic plan is based on a four-tiered hierarchy—four strategic goals (the highest tier), followed by strategic objectives, performance goals, and key efforts. Each strategic goal is comprised of strategic objectives, for which there are specific strategies taking the form of performance goals (each of which has a set of key efforts).

GAO conducts specific engagements as a result of requests from congressional committees and mandates written into

legislation, resolutions, and committee reports. In fiscal year 2018, 97 percent of our engagement resources were devoted to work requested or mandated by Congress. The remaining 3 percent of engagement resources were devoted to work initiated under the Comptroller General’s authority. Much of the work initiated under the Comptroller General’s authority addressed various challenges that are of broad-based interest to Congress.

GAO’s work helps support congressional decision-making. Our review of agencies’ budget requests and government programs and operations identifies programs that are at high risk for fraud, waste, abuse, and mismanagement.

To fulfill our mission, we organize and manage our resources to support four broad strategic goals. Our audit, evaluation, and investigative work is primarily aligned under the first three strategic goals; our internal management work is under the fourth. (See fig. 1, following the list of goals, which depicts GAO’s strategic planning hierarchy.)

² The complete set of GAO’s strategic planning and performance and accountability reports is available online: <http://www.gao.gov/sp.html>.

The list of our four strategic goals and the related strategic objectives follows:

Goal 1: *Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People*

- Financing and Programs to Serve the Health Needs of an Aging and Diverse Population
- Lifelong Learning to Enhance U.S. Competitiveness
- Benefits and Protections for Workers, Families, and Children
- Supporting the Financial Security and Well-Being of an Aging Population
- A Responsive, Fair, and Effective System of Justice
- Housing Finance and Viable Communities
- A Stable Financial System and Sufficient Consumer Protection
- Responsible Stewardship of Natural Resources and the Environment
- A Viable, Safe, Secure, and Accessible National Physical Infrastructure

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

- Protect and Save the Homeland from Threats and Disasters
- Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness
- Advance and Protect U.S. Foreign Policy Interests and International Economic Interests

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

- Analyze the Government’s Fiscal Condition and Opportunities to Strengthen Approaches to Address the Current and Projected Fiscal Gaps
- Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls
- Support Congressional Oversight of Cross-Cutting Issues and Major Management Challenges and Program Risks
- Establish and Maintain Government Auditing Standards and Standards for Internal Control in the Federal Government

Goal 4: *Maximize the Value of GAO by Enabling Quality, Timely Service to Congress, and Being a Leading Practices Federal Agency*

- Improve Efficiency and Effectiveness in Performing GAO’s Mission and Delivering Quality Products and Services to Congress and the American People
- Maintain and Enhance a Diverse Workforce and Inclusive Work Environment through Strategically Targeted Recruiting, Hiring, Development, Reward, and Retention Programs
- Expand Networks, Collaborations, and Partnerships That Promote Professional Standards and Enhance GAO’s Knowledge, Agility, and Response Time

- Be a Responsible Steward of GAO’s Human, Information, Fiscal, Technological, and Physical Resources

Figure 1: GAO’s Strategic Planning Hierarchy

Each strategic goal is composed of strategic objectives, for which there are specific strategies (performance goals). Each performance goal has a set of key efforts.



Example:

Strategic Goal 1: Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People

Strategic Objective: A Responsive, Fair, and Effective System of Justice

Performance Goal: Assess federal efforts to prevent, deter, investigate, and prosecute terrorism, violent crime, and cyber crime

Key Efforts:

- Assess the Department of Justice’s (DOJ) efforts to address terrorism
- Assess DOJ’s efforts to assist communities with addressing violent crime
- Assess the effectiveness of federal efforts to control the supply of and demand for illicit drugs
- Assess DOJ’s efforts to combat emerging crimes

Source: GAO-19-1SP | GAO-19-267SP

To track progress on our performance goals, we collect data on results, client

engagement, human capital, and internal operations (see table 4).

Table 4: GAO Agency-Wide Summary of Annual Measures and Targets, 2015-2020

Performance measure	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Target	2020 Target
Results						
Financial benefits (<i>dollars in billions</i>)	\$74.7	\$63.4	\$73.9	\$75.1	\$50.0	\$50.0
Program and operational benefits	1,286	1,234	1,280	1,294	1,200	1,200
Past recommendations implemented ^a	79%	73%	76%	77%	80%	80%
New products with recommendations ^a	66%	68%	63%	64%	60%	60%
Client						
Testimonies ^b	109	119	99	98	120	120
Timeliness	98%	94%	96%	97%	90%	90%
People						
New hire rate	83%	81%	83%	85%	80%	80%
Retention rate						
With retirements	94%	93%	94%	94%	92%	92%
Without retirements	96%	96%	97%	97%	96%	96%
Staff development	84%	83%	84%	83%	80%	80%
Staff utilization	79%	79%	80%	78%	76%	76%
Effective leadership by supervisors	83%	85%	84%	85%	82%	82%
Organizational climate	80%	81%	83%	81%	76%	76%
Internal operations ^{c,d}						
Help to get job done	80%	N/A	84%	85%	80%	80%
Quality of work life	78%	N/A	82%	82%	80%	80%
IT tools ^d	67%	N/A	74%	73%	80%	80%

Source: GAO-19-1SP | GAO-19-267SP

^a In 2015, we modified our methodology for past recommendations implemented and new products with recommendations to exclude Matters for Congressional Consideration.

^b In 2016, we modified our methodology for counting testimonies to include hearings where two separate statements are delivered on different aspects of GAO's work

^c The targets for all three categories in 2016 were 80 percent.

^d We conducted the survey for these measures on a calendar year basis in 2016, and, therefore, do not have fiscal year-end results to report—denoted by N/A. For fiscal years 2017 and 2018, the survey was conducted on a fiscal year basis.

Budgetary Resources by Goal

Table 5 provides an overview of how our human capital and budgetary resources are

allocated among the strategic goals for fiscal years 2017–2020.

Table 5: GAO Strategic Goal Resource Allocation, Fiscal Years 2017-2020 (dollars in millions)

Strategic Goal	Fiscal Year 2017 Actual		Fiscal Year 2018 Actual		Fiscal Year 2019 Estimated		Fiscal Year 2020 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Goal 1 Address current and emerging challenges to the well-being and financial security of the American people	1,108	\$213	1,145	\$225	1,197	\$235	1,238	\$250
Goal 2 Respond to changing security threats and the challenges of global interdependence	779	146	811	152	847	158	876	170
Goal 3 Help transform the federal government to address national challenges	795	166	756	174	791	188	817	197
Goal 4 Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	72	14	63	15	66	15	68	23
Direct congressional support^a	240	33	240	38	249	40	251	46
Total budgetary resources	2,994	\$572	3,015	\$604	3,150	\$636	3,250	\$686

Source: GAO. | GAO-19-267SP

^a In fiscal year 2012, a new cost category was added to the budget request to present resources that directly support Congress and that represent GAO's fulfillment of its statutory responsibilities that were not engagement specific. Examples of this work include General Counsel statutory procurement activities, follow-up on the status of GAO recommendations, and the Federal Accounting Standards Advisory Board activities. Previously, this work was not separately disclosed but instead was allocated to the other cost categories.

Performance Plans by Strategic Goal

The following sections provide more detailed information on our performance results, strategic objectives, and plans for each of the four strategic goals. These objectives, along with the performance goals and key efforts that support them, are discussed fully in our strategic plan: <http://www.gao.gov/about/stratplanning.html>

For Goals 1, 2, and 3—the external goals—GAO presents performance results for the three annual measures assessed at the goal level.

Goal 1

GAO’s first strategic goal upholds our mission to support Congress in carrying out

its constitutional responsibilities by focusing on work that helps *address the current and emerging challenges affecting the well-being and financial security of the American people.*

Primary GAO Teams Contributing to Goal 1
 Education, Workforce, and Income Security
 Financial Markets and Community Investment
 Health Care
 Homeland Security and Justice
 Natural Resources and Environment
 Physical Infrastructure

Supporting GAO Teams
 Applied Research and Methods
 Financial Management and Assurance
 General Counsel
 Information Technology

Source: GAO-19-1SP | GAO-19-267SP

Table 6 presents selected benefits attributable to Goal 1 in fiscal year 2018.

Table 6: Selected GAO Goal 1 Benefits in Fiscal Year 2018	
Financial benefits	<ul style="list-style-type: none"> • Prompted the Department of Health and Human Services to revise its Budget Neutrality Policy and spending limits for Medicaid demonstration projects (\$36.8 billion) • Prompted Congress to eliminate Farm Program Direct Payments (\$4.9 billion) • Identified fragmentation and overlap in Teacher Quality programs (\$685 million)
Program and operational benefits	<ul style="list-style-type: none"> • Contributed to congressional action requiring federal agencies to make military service members aware of student loan benefits • Helped strengthen the viability of the Federal Housing Administration’s Mortgage Insurance Fund by recommending changes in the way it conducts stress tests on the fund • Prompted the Indian Health Service to publish wait-time standards for primary care and urgent care visits to help it monitor patient access to care • Prompted the Food and Drug Administration (FDA) and Drug Enforcement Administration (DEA) to formalize procedures for sharing information that would allow FDA to better manage drug shortages
Testimonies	<ul style="list-style-type: none"> • Reducing Risk of Harm to Medicare Beneficiaries from Prescription Opioids • Improving the Department of Defense’s Oversight of its Program for Transitioning Veterans • Improving Federal Management of Indian Programs

Source: GAO-19-1SP | GAO-19-267SP

A summary of GAO’s Goal 1 performance results and targets is shown in table.7.

Table 7: GAO’s Strategic Goal 1’s Annual Performance Results, 2015-18, and Targets, 2019-2020 (dollars in billions)

Performance measures	2015 Actual ^a	2016 Actual	2017 Actual ^a	2018 Actual ^b	2019 Target	2020 Target
Financial benefits	\$51.4	\$19.6	\$22.4	\$52.5	\$18.5	\$18.5
Program and operational benefits	255	284	263	262	244	244
Testimonies	57	38	48	42	46	46

Source: GAO-19-1SP | GAO-19-267SP

^a We received some unexpectedly large financial benefits in fiscal years 2015 and 2017. We did expect this level of results in fiscal year 2018.

^b Our fiscal year 2018 targets for two of our three performance measures differ from those we reported in our fiscal year 2018 performance plan in July 2017. Specifically, we increased our other benefits target from 241 to 246 and decreased the testimony target from 54 to 48.

Table 8 provides examples of work that GAO plans to conduct during fiscal years 2019 and 2020 under Goal 1.

Table 8: Examples of GAO’s Planned Work under Goal 1 for Fiscal Years 2019 and 2020

Financial Security

- Assess the financial security of retired women
- Assess access to services by elderly Americans in rural areas
- Review federal and school efforts to assist low-income college students with child care expenses

Social Programs

- Assess effectiveness of interagency coordination in providing disaster assistance to older Americans and individuals with disabilities
- Examine the prevalence, cost, and tracking of sexual harassment in the workplace
- Examine how the prices of prescription drugs compare across federal programs
- Examine various Medicaid financing arrangements between hospitals, other providers, and state Medicaid programs

Effective Systems

- Examine efforts to ensure that public schools are in good condition and accessible
- Assess aviation consumer protections, specifically passenger facility charges, consumers with disabilities, airplane amenities, and data privacy
- Examine eligibility requirements for Farm Program Payments

Source: GAO-19-1SP | GAO-19-267SP

Goal 2

Our second strategic goal focuses on helping Congress and the federal government in *responding to changing security threats and the challenges of global interdependence*. The federal government is working to promote foreign policy goals, sound trade policies, and other strategies to advance the interests of the United States and our allies. The federal government is also working to balance national security demands overseas and at home with an evolving national security environment.

Table 9 presents selected Goal 2 benefits in fiscal year 2018.

Primary GAO Teams Contributing to Goal 2

- Contracting and National Security Acquisitions
- Defense Capabilities and Management
- Homeland Security and Justice
- International Affairs and Trade

Supporting GAO Teams

- Applied Research and Methods
- Financial Management and Assurance
- Financial Markets and Community Investment
- General Counsel
- Information Technology
- Natural Resources and Environment

Source: GAO-19-1SP | GAO-19-267SP

Table 9: Selected GAO Goal 2 Benefits in Fiscal Year 2018	
Financial benefits	<ul style="list-style-type: none"> • Recommended Improving the Department of Defense’s (DOD) method for setting its standard fuel price (\$3.1 billion) • Contributed to the decision by the Navy to delay procurement of the Frigate until ship design matures (\$1.4 billion) • Identified reductions to Defense Health Program funding (\$681 million)
Program and operational benefits	<ul style="list-style-type: none"> • Prompted DOD’s completion of an affordability analysis of the multibillion dollar F-35 Joint Strike Fighter program • Prompted the Department of State and the U.S Agency for International Development to mitigate the risks of fraud by third-party monitoring organizations in Syria and by employees of refugee resettlement support centers by improving its financial oversight of U.S. humanitarian assistance programs in Syria • Recommended improvements in DOD’s management and oversight of Foreign Military Sales administrative fee accounts to reduce the risk of fraud, waste, and abuse • Contributed to actions by the Navy to prohibit paying profit to correct shipbuilder-responsible deficiencies
Testimonies	<ul style="list-style-type: none"> • Securing the Southwest Border – Progress and Challenges • Improving Management of the Coast Guard’s Acquisition Portfolio • Improving Navy and Marine Corps Plans to Train for Amphibious Operations

Source: GAO-19-1SP | GAO-19-267SP

A summary of GAO's Goal 2 performance results and targets is shown in table.10.

Table 10: GAO's Strategic Goal 2's Annual Performance Results, 2015-18, and Targets, 2019-2020 (dollars in billions)

Performance measures	2015 Actual	2016 Actual	2017 Actual ^a	2018 Actual ^b	2019 Target	2020 Target
Financial benefits	\$13.1	\$13.0	\$46.5	\$10.5	\$12.7	\$12.7
Program and operational benefits	505	502	500	517	349	349
Testimonies	23	43	21	26	29	29

Source: GAO-1SP | GAO-19-267SP

^a In fiscal year 2017, we achieved one unexpectedly large financial benefit. We did not expect this level of results in fiscal year 2018.

^b Our fiscal year 2018 targets for two of our three performance measures differ from those we reported in our fiscal year 2018 performance plan in July 2017. Specifically, we increased the other benefits target from 334 to 345 and decreased the testimonies target from 32 to 31.

Table 11 provides an example of work GAO plans to conduct during fiscal years 2019 and 2020 under Goal 2.

Table 11: Examples of GAO’s Planned Work under Goal 2 for Fiscal Years 2019 and 2020

Defense Acquisitions

- Assess the Department of Defense’s (DOD) implementation of key legislative requirements that affect the management and oversight of major defense acquisition programs
- Examine the acquisition models that leading product developers rely on to deliver innovative, quality products within cost targets and on schedule to update GAO’s framework for assessing DOD weapon systems programs
- Review the effects of a global industrial base on U.S. national security and military readiness

Foreign Operations

- Evaluate the roles, missions, and capabilities of U.S. advisors in Afghanistan, including the Army’s Security Force Assistance Brigade—a new unit created to advise and assist foreign military forces
- Evaluate U.S. efforts in Central America to improve prosperity, governance, and security
- Review U.S. sanctions efforts, including which agencies play a role in sanctions implementation, the resources they devote to these activities, and the extent to which they have assessed their resource needs

Other Global Threats

- Evaluate federal agency programs and controls for protecting information and systems, including the cybersecurity of systems supporting the 2020 census
- Assess how the Department of State protects U.S. personnel and citizens abroad, including evaluating the U.S. response to suspicious incidents in Cuba associated with brain injuries
- Assess efforts to protect the cybersecurity of critical infrastructure sectors, including the electricity grid

Source: GAO-19-1SP | GAO-19-267SP

Goal 3

Our third strategic goal is to *help transform the federal government to address national challenges* by focusing on the collaborative and integrated elements needed for the federal government to achieve results. Work under this goal includes assessing the government’s fiscal position and options for closing the gap, as well as identifying management challenges; program risks; and fraud, waste, and abuse.

Table 12 presents selected benefits attributable to Goal 3 in fiscal year 2018.

Primary GAO Teams Contributing to Goal 3

- Applied Research and Methods
- Financial Management and Assurance
- Forensic Audits and Investigative Service
- Information Technology
- Strategic Issues

Supporting GAO Teams

- Contracting and National Security Acquisitions
- General Counsel
- Natural Resources and Environment

Source: GAO-19-1SP | GAO-19-267SP

Table 12: Selected GAO Goal 3 Benefits in Fiscal Year 2018

Financial benefits	<ul style="list-style-type: none"> • Reduced improper payments in two programs at the Department of Health and Human Services (\$1.9 billion) • Helped the Centers for Medicare and Medicaid Services achieve and measure the benefits of its fraud prevention system (\$1.3 billion) • Recommended modifications to the Internal Revenue Service’s new hire calculations (\$258.6 million)
Program and operational benefits	<ul style="list-style-type: none"> • Helped the Departments of Commerce, the Interior, and Homeland Security improve processes and procedures regarding employee whistleblower protections • Contributed to the Office of Management and Budget’s establishment of federal agency targets and accountability reporting for strategic sourcing and category management initiatives • Improved processes agencies use to monitor and estimate improper payments • Recommended improvements to help prevent improper disaster assistance payments
Testimonies	<ul style="list-style-type: none"> • Addressing Cost Growth and Schedule Delays in NASA’s Major Projects • Preparing for VA’s Transition to a New Electronic Health Record System • Improving Government Efficiency and Effectiveness to Reduce Federal Costs • Improving Management of Medicare’s Fraud Risks

Source: GAO-19-1SP | GAO-19-267SP

A summary of GAO's Goal 3 performance results and targets is shown in table 13.

Table 13: GAO's Strategic Goal 3's Annual Performance Results, 2015-18, and Targets, 2019-2020 (dollars in billions)						
Performance measures	2015 Actual	2016 Actual	2017 Actual	2018 Actual^a	2019 Target	2020 Target
Financial benefits	\$10.1	\$30.8	\$5.0	\$12.1	\$3.9	\$3.9
Program and operational benefits	526	448	517	515	411	411
Testimonies	26	37	29	28	25	23

Source: GAO-19-1SP | GAO-19-267SP

^a Our fiscal year 2018 targets for two of our three performance measures differ from those we reported in our fiscal year 2018 performance plan in July 2017. Specifically, we decreased the financial benefits target from \$5.7 billion to \$3.9 billion and increased the other benefits target from 370 to 410.

Table 14 provides an example of work that GAO plans to conduct during fiscal years 2019 and 2020 under Goal 3.

Table 14: Examples of GAO’s Planned Work under Goal 3

Management Challenges/Risks

- Evaluate the Department of Veterans Affairs’ efforts to ensure efficient use of its acquisition funding and staffing resources
- Review agencies’ acquisition workforce development efforts and management and oversight of contractor support
- Monitor and report on high-risk federal programs and operations that are vulnerable to fraud, waste, abuse, and mismanagement or are most in need of broad reform

Accountability

- Evaluate the federal government’s efforts to make publicly available performance and financial data to increase transparency and accountability
- Examine options for budget controls to help address the nation’s long-term fiscal challenges
- Evaluate the Department of Defense’s (DOD) ’ efforts to address long-standing financial management deficiencies
- Monitor and review agency progress in estimating and reducing improper payments

Fiscal Condition of the Government

- Conduct annual financial statement audits of the Internal Revenue Service, the Securities and Exchange Commission, the Federal Deposit Insurance Corporation, , the Troubled Asset Relief Program, the Consumer Financial Protection Bureau, the Federal Housing Finance Agency, and the Schedule of Federal Debt, and conduct audits of federal internal controls needed to ensure accountability over resources and payments (including improper payments)
- Review DOD’s efforts to address long-standing financial management deficiencies and achieve audit readiness

Technology Assessments

- Monitor the Office of Management and Budget, the Treasury, and federal agencies’ ongoing implementation of the Data Accountability and Transparency Act of 2014

Source: GAO-19-1SP | GAO-19-267SP

Goal 4

Our fourth goal is *to maximize the value of GAO by enabling quality, timely service to Congress, and being a leading practices federal agency* through an internal focus on improving efficiency and effectiveness in performing work, maintaining and enhancing a diverse workforce, expanding collaboration to promote professional standards, and being a responsible steward of resources.

Table 15 presents selected accomplishments attributable to GAO’s Goal 4 in fiscal year 2018.

Lead GAO Team for Goal 4
Chief Administrative Officer (CAO/CFO)

Primary GAO Teams Contributing to Goal 4
Field Operations
Financial Management and Business Operations
Human Capital
Information Systems and Technology Services
Infrastructure Operations
Learning Center
Professional Development Program

Supporting GAO Teams
Applied Research and Methods
Audit Policy and Quality Assurance
Congressional Relations
General Counsel
Opportunity and Inclusiveness
Public Affairs
Strategic Planning and External Liaison

Source: GAO-19-1SP | GAO-19-267SP

Table 15: GAO’s Selected Goal 4 Accomplishments in Fiscal Year 2018

<p><i>Empowering GAO’s workforce to excel through strategic talent management</i></p>	<ul style="list-style-type: none"> • Integrated our long-standing core mission values – accountability, integrity, and reliability – with our people values that all employees should be valued, respected, and treated fairly – to foster a culture that promotes an inclusive and bias-free workplace • Created a talent management advisory committee, in conjunction with renewed efforts to enhance our recruiting program, to ensure GAO remains a leader in developing, implementing, and evaluating agency-wide recruitment and talent management strategies • Designed a project management course for nearly 350 non-analyst staff and developed work structure templates for our analyst staff that will provide a consistent starting point for designing GAO engagements
<p><i>Streamlining GAO’s processes to deliver quality products and promote knowledge sharing</i></p>	<ul style="list-style-type: none"> • Issued our first mobile-friendly report, GAO-18-312, using the New Blue system. This system will establish the ability to easily and efficiently create, review, and manage content, and enable digital distribution of our work as technologies advance • Created about 45,000 square feet of leasable space in our headquarters building through an extensive space consolidation effort • Redesigned and issued our 2018-2023 Strategic Plan to enhance readability and enable periodic updates of key efforts
<p><i>Providing modern integrated tools and systems in a secure environment</i></p>	<ul style="list-style-type: none"> • Continued significant investment in GAO’s technology framework to improve our virtual desktop infrastructure (VDI) and acquire new, industry-standard platforms to replace legacy, stand-alone systems, to ensure security, efficiency, and reliability of our information technology network • Implemented a bid protest e-filing and document dissemination system, as directed by Congress, and began collecting fees from users of the system to cover operating costs

Source: GAO-19-1SP | GAO 19-267SP

Table 16 provides an example of work that GAO plans to conduct during fiscal years 2019 and 2020 under Goal 4.

Table 16: GAO’s Planned Work under Goal 4

Strategic Talent Management

- Continue to implement an aggressive hiring and onboarding plan, to achieve 3,150 full-time equivalents (FTE) in 2019, with an emphasis on training and acculturation of new hires continuing into 2020
- Establish a new Science, Technology Assessment, and Analytics team in 2019 to enhance and expand our support to Congress by conducting technology assessments, overseeing federal science and technology programs, and developing innovative analytical techniques in carrying out our audits
- Assess the impact of an increasingly mobile workforce on organizational processes, programs, culture, and results

Streamlined Process and Knowledge Sharing

- Deliver a comprehensive project management curriculum to all analyst staff to continue to facilitate efficient and effective execution and delivery of GAO reports
- Pursue implementation of self-service software to provide a single-point customer interface for employees requesting administrative services, with the ability to track service requests and provide feedback on services rendered
- Create the infrastructure to support additional secure video teleconference (SVTC) spaces to enhance GAO’s ability to work on classified and sensitive engagements

Integrated Tools and Systems

- Begin rollout of a unified suite of communication tools that supports voice, instant messaging, virtual meetings, and screen sharing to further enhance virtual collaboration and teamwork
- Pursue the second phase of the New Blue pilot, a software platform system that will improve processes related to engagement writing, internal fact checking, and publishing
- Deploy an upgraded version of our virtual desktop infrastructure (VDI) to increase computing power, support collaboration capabilities, and improve the user experience

Source: GAO-19-1SP | GAO-19-267SP

Management Challenges

The Comptroller General, along with his Executive Committee, and other senior executives, identify management challenges through the agency’s risk management, strategic planning, internal controls execution, and budgetary processes. We monitor our progress in addressing these challenges through our annual performance and accountability process and ask our Inspector General each year to comment on management’s assessment of these challenges. For fiscal year 2019, we will focus management attention on the following three challenges, which are summarized below:

- Managing a quality workforce;
- Improving the efficiency of our engagements; and
- Ensuring the confidentiality, integrity, and availability of GAO’s information technology services.

Challenge: Managing a quality workforce

More than 80 percent of GAO’s budget goes toward its people; as a result, it is critical that we hire the right people, provide them with the right training, and retain them. GAO must maintain a skilled, engaged, and committed workforce in order to fulfill its mission.

Acquire talent: The nation’s capital and the cities where many of our field offices are located are highly competitive job markets. We must follow a strategic approach to acquiring talent—for both our analyst cohort and our operations staff—with critical skills that align with the needs of the agency and the competencies for the position in order to optimally deliver GAO’s mission. To help target our recruiting efforts and ensure that our hiring activities align with our workforce planning goals, we hired a Recruiting Program Manager in fiscal year 2018 whose duties include developing, implementing, and evaluating agency-wide recruitment and talent

management strategies—including assessing options to promote and sustain a diverse talent pipeline for GAO.

Retain an expert, seasoned workforce:

Hiring people with the right skills is just the first step. We must also nurture and sustain our people throughout their careers and be mindful of the challenges employees face in connecting and collaborating in an increasingly mobile work environment. In addition to our continued focus on providing professional education and developmental opportunities to employees at all stages of their careers, we are continuing to create and offer online, virtual learning that both furthers the professional development of employees and reinforces techniques for managing and working virtually.

Manage and engage a remote workforce:

Nearly all GAO employees participate in some form of telework. Leading and sustaining GAO’s workforce requires being aware of the implications of having a virtual environment and being intentional about communication and engagement. We identified this as a challenge in fiscal year 2014 and continue to monitor the status of recommendations from our internal telework evaluation. One recommendation that remains outstanding is to reexamine and make enhancements to our collaboration tools. GAO continues to pursue a Unified Communications Tool (UCT) to include audio, web, and video conferencing, instant messaging, screen sharing, and social collaboration. UCT will provide a seamless collaboration platform that will create the sense of presence needed in a virtual environment. GAO designated a senior-level Special Assistant for Telework to serve as the agency’s telework program oversight and evaluation expert, cultural change agent, and communications liaison in implementing telework at GAO. The Special Assistant for Telework is also partnering with a senior executive team of analysts to develop indicators and methodologies to identify telework’s impact on product quality, collaboration with a focus on new staff, and potential fraud risks. The expected outcome

will be a robust telework evaluation instrument and implementation plan that should provide early indication of telework risks.

Continually sustain an inclusive work environment: We are committed to creating and maintaining an organization where every employee feels valued, respected, treated fairly, and is given opportunities to enrich the work of GAO through their unique skills, talents, and life experiences. While GAO is a recognized leader for its support of diversity by the Partnership for Public Service, fostering an inclusive work environment is an ongoing challenge to which we remain dedicated, regardless of historic and recent successes. To this end, in fiscal year 2018, we formally launched our people values, combining them with our core values of accountability, integrity, and reliability into one logo. Our Diversity and Inclusion team worked with the Peoples Value initiative to align its efforts and goals throughout the year and particularly during our annual celebration in June. In that month, we highlighted GAO’s “journey to inclusion” with a number of special events and videos.

Challenge: Improving the Efficiency of Our Engagements

Improving the efficiency of conducting and delivering the results of our analyses—the core of GAO’s work—continues to be a challenge that we are working on through a variety of projects and initiatives, in particular focusing on the use of technology and change management.

In the area of technology, we updated several related systems that support GAO product distribution, recommendation status tracking, and accomplishment reporting. These updates streamlined user interfaces and integrated with our engagement management system, eliminating duplicate data entry, reducing errors, and allowing us to modernize outdated legacy systems. We also piloted a new system that will facilitate our ability to easily generate our products in a format that

our clients and the public can access on any device, including hand-held mobile devices. This new system will also bring tremendous efficiencies in managing the content review, fact checking, and publishing processes. The system’s pilot yielded critical insight into the remaining work needed to complete full development of the system in fiscal year 2019. While challenges remain in continuing to replace outdated systems with modern, integrated solutions, an increase in dedicated funding in fiscal years 2018-19 to support core infrastructure needs should position GAO to take better advantage of modern, integrated solutions and simplify our overall systems profile supporting mission work.

In the area of change management, we continued to work extensively with analysts and managers on two significant initiatives—the new product creation system and project management. In each case, we have significant involvement of the target user communities in both development and testing of the proposed solutions to ensure that our projects fit the needs of the agency and its people. Challenges remain in determining the extent to which culture and other organizational factors affect our projects, as these important drivers of staff behavior are often not immediately clear even to the individuals who are directly involved.

Challenge: Ensuring Confidentiality, Integrity, and Availability of GAO’s Information Technology Services

GAO has taken a number of steps to better manage enterprise risk activities to ensure it can appropriately mitigate risks and achieve its strategic and operational goals and objectives. GAO has created a Risk Management Committee, co-chaired by the Chief Operating Officer and Chief Administrative Officer/Chief Financial Officer, who also serve as Chief Risk Officers (CROs), to oversee GAO’s enterprise risk management (ERM) program. Annually, GAO assesses its operating environment and

identifies risks that have the potential to significantly impair its ability to achieve its strategic and operational goals and objectives if not managed effectively. Ensuring GAO's ability to maintain a high-performing, results-oriented workforce, continually improve the efficiency of its engagements, and provide a stable IT infrastructure are key components of GAO's risk profile. GAO uses this risk profile to manage current and proposed projects and actions to mitigate the impact of identified risks.

Providing the full breadth of secure technology solutions to users across all of GAO remains a challenge, as it is for every federal agency. GAO continually works to provide highly available systems on a modern technology platform in an ever-changing environment while also working to ensure the agency's systems are secure from threats. In addition, GAO has recently rolled out new technological solutions for key business processes and continues to develop systems and processes to enable GAO's work. Providing the full range of agency-level functions and requirements within a tight budget environment is a challenge GAO works every day to meet.

Given escalating and emerging threats from around the globe, and the steady advances in the sophistication and the destructiveness of attack technology, ensuring the confidentiality, integrity, and availability of our IT services will continue to be a management challenge for GAO and for all government and private sector entities for the foreseeable future. To monitor, detect, and respond to inappropriate access to computer resources, GAO has established a layered approach to providing reliable information technology services, including the use of security building blocks for basic authentication and access controls. As threats continue to evolve, GAO will pursue advanced technologies to protect its information and information systems.

GAO continues to place a high value on protecting its assets, data, and systems while providing a robust computing capability to

meet its business needs. GAO is currently implementing technology initiatives that Congress funded in its 2018 appropriation that will improve system performance, provide new services to users, and improve GAO's redundancy capability while also providing some savings in the future as old, less-efficient systems are replaced. GAO is making investments to update its virtual desktop infrastructure and other infrastructure that will improve performance across the enterprise. GAO is also moving quickly to replace its aging telephone system and roll out new technologies and equipment that will greatly improve employee communication, collaboration, and efficiency.

To help ensure that GAO can maintain reliable, secure systems, GAO created the Strategic Business and Technology Transformation (SBTT) Board. The SBTT drives organizational transformation and IT modernization and optimizes strategic IT outcomes by supporting GAO's decisions to more effectively, efficiently, and strategically invest available funds.

Mitigating External Factors

While GAO's fiscal year 2018 appropriation allowed the agency to invest in IT and building facility projects and begin to increase staffing, several external factors exist that could affect our performance and progress toward our goals. These include:

- shifts in congressional interest;
- modifications or repeals of outdated statutory requirements;
- challenges in hiring desired expertise; and
- access to agency information.

Demand for our work is very high, as demonstrated by the 786 congressional requests and new mandates in fiscal year 2018. The Comptroller General and other

senior officials maintain frequent communication with our congressional clients to ensure that our work supports the highest legislative and oversight priorities while recognizing that changing international and domestic events may affect priorities.

We continue to collaborate with Congress to revise or repeal mandated reporting requirements that have, over time, lost relevance or usefulness. For example, S. 2400, The GAO Audit Mandates Revision Act of 2018, would shift many low-risk financial audits to public accounting firms so that GAO can audit Treasury's General Fund. The fund, which has never been audited before, covers every federal entity that receives appropriated funds.

As Congress turns to GAO for insightful analysis and advice to address rapidly evolving cybersecurity 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 multifaceted attempts to address them. However, as GAO plans to increase the level of staff hired in these specialty areas, it faces challenges in recruiting and hiring staff with the desired education, experience, and expertise.

Access to information also plays an essential role in our ability to report on issues of importance to Congress and the American people. We are generally able to obtain the information needed for our engagements. For the most part, departments and agencies continue to be cooperative in providing us access to requested information or working with us toward an accommodation that will allow the work to move forward.

We reported for the past several years on our experiences in obtaining access from elements of the Intelligence Community (IC) pursuant to Intelligence Community Directive (ICD) 114, which was issued in 2011 by the Director of National Intelligence, in consultation with the Comptroller General. While ICD 114 generally provides for constructive interaction between GAO and the IC, we continue to have concerns with how several key terms in the directive could be interpreted because they are framed as categories of information that would generally not be made available to us for certain audits or reviews.

During fiscal year 2018, as GAO's work reviewing activities of the IC grew, we continued to require a significant amount of time and effort to work through access issues, which delayed our work. For the most part, we successfully worked through these issues with the IC elements and obtained the necessary information. However, the Office of the Director of National Intelligence (ODNI) did not provide us access to key budget-related documents necessary to fully address a review of IC business enterprise functions requested by the intelligence oversight committees. We attempted to reach an accommodation consistent with ICD 114, but ODNI did not substantively engage with us in that effort. We will continue to monitor the level of cooperation provided by ODNI and the other IC elements as they implement ICD 114. We remain committed to a constructive engagement with the IC moving forward.

We previously reported that we had encountered significant difficulties in obtaining timely and efficient access to information from the Office of Personnel Management (OPM), particularly with regard to Enterprise Human Resources Integration (EHRI) statistical data. We have made significant progress in obtaining timely access to EHRI data and other information from OPM. We will continue to monitor this area to ensure progress in obtaining needed information in a timely manner.

Over the past year, we have encountered difficulties in obtaining meetings and information from National Security Council and White House Counsel staff on the fairly limited basis needed for our engagements. We have communicated with the White House Counsel about this matter, and efforts to resolve the issue are ongoing.

Collecting Input from Experts

To expand our strategic and annual planning efforts, we will continue gathering information and perspectives on issues, trends, and lessons learned from the domestic and international audit and strategic planning communities. These include advisory boards, working groups, and forums; the new Center for Strategic Foresight; issue-specific and technical panels; as well as our external speakers' series. We will also continually scan for international and domestic issues that affect the external environment in which GAO operates. During fiscal years 2019 and 2020, this will include:

- The ***Comptroller General's Advisory Board***, whose more than 30 members from the public, private, and nonprofit sectors have broad expertise related to the strategic objectives outlined in our 2018-2023 Strategic Plan.
- The ***Domestic Working Group***, which is composed of the Comptroller General; the heads of 18 federal, state, and local audit organizations; and one tribal representative who meet to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.
- ***Comptroller General Forums***, which GAO periodically convenes on topics affecting the federal government's role in meeting national challenges. The goal of each forum is to facilitate a discussion among leaders and experts in various fields that stimulates new partnerships and identifies actions

designed to address the relevant issues. After each forum, GAO publishes a report summarizing the discussions on a non-attribution basis and notes the leaders and experts who participated.

- The ***Center for Strategic Foresight***, which is composed of Fellows from around the world with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. They will help GAO enhance its ability to analyze current and projected trends and their potential impact on federal agencies and programs.

We will also continue to enhance our strategic and annual planning efforts through four issue-specific and technical panels:

- The ***Advisory Council on Government Auditing Standards***, which provides input and recommendations to the Comptroller General in his role of issuing generally accepted government auditing standards, popularly known as the "Yellow Book." These standards provide a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. Audits performed in accordance with these standards provide information used for oversight, accountability, transparency, and improvements in government programs and operations.
- The ***Accountability Advisory Council***, which is composed of experts from the financial management community who advise GAO on vital and emerging issues related to federal financial management and performance/accountability reporting, primarily in conjunction with our continued efforts to audit the U.S.

government's consolidated financial statements.

- The ***Executive Council on Information Management and Technology***, which is composed of experts from the public and private sectors and representatives of professional organizations who help GAO identify high-risk and emerging issues in the IT sector.
- The ***Comptroller General's Educators' Advisory Panel***, which is composed of deans, professors, and other academics from universities across the nation who advise GAO on strategic human capital matters like recruiting, retaining, and developing staff.

Collaborating with Other Organizations

In addition to these formal advisory bodies, GAO networks with federal, state, local, and international officials with similar or complementary missions, notably through the following organizations:

- The ***National Intergovernmental Audit Forum*** (NIAF) and 10 regional intergovernmental audit forums, through which GAO consults with colleagues from federal, state, and local audit organizations. The forums exist to improve coordination, communication, and cooperation among their members, private-sector firms, and other accountability organizations. Their goal is to address common challenges; provide training, development, and knowledge-sharing opportunities for the auditing community; enhance government performance, accountability, and transparency; and increase public trust. In fiscal years 2019 and 2020, NIAF and the regional forums will hold meetings to share best practices and address common issues facing the

audit community. In addition, NIAF will work to implement its updated 2014-2020 strategic plan to enhance its operations over the next several years.

- The ***Council of Inspectors General on Integrity and Efficiency (CIGIE)***, which was created by statute in 2008, is comprised of federal Inspectors General (IG). GAO generally holds an annual coordination meeting with CIGIE and collaborates with this council and individual IGs to facilitate our audit work, avoid overlap and duplication of effort, and share best practices.
- The ***International Organization of Supreme Audit Institutions (INTOSAI)***, which is comprised of more than 190 national audit offices, is our primary vehicle for collaborating internationally. In fiscal years 2019 and 2020, GAO will contribute knowledge and assistance to 26 INTOSAI governance bodies and working groups on a range of issues.

Building the Capacity of Accountability Community Partners

GAO will continue strengthening professional standards, providing technical assistance, building capacity, and developing and disseminating best practices. GAO plans to take the following actions in fiscal years 2019 and 2020:

- Provide ***leadership in INTOSAI's governing bodies and working groups***. This will include GAO's work through leadership positions on the Working Group on Financial Modernization and Regulatory Reform, the Working Group on Big Data, the Supervisory Committee on Emerging Issues, the INTOSAI-Donor Cooperation Steering Committee, and

the new Working Group on the Impacts of Science and Technology. In 2019-2020, GAO will coordinate with the Governing Board to implement INTOSAI's first Performance and Accountability Report, which tracks progress toward the goals, objectives, and cross-cutting priorities of INTOSAI's 2017-2022 Strategic Plan. GAO will also help enhance international auditing standards through its participation in the Forum for INTOSAI Professional Pronouncements, a standard-setting body for the public-sector audit community.

- Work through the **INTOSAI-Donor Cooperation (IDC) Steering Committee** to advance INTOSAI's capacity-building goal. IDC was established through a memorandum of understanding between INTOSAI and 23 donor organizations, and the initiative aims to coordinate efforts to strengthen Supreme Audit Institutions (SAI) in developing countries. The focus will continue to be matching developing SAIs' needs with available donor funds to improve the capacity of audit organizations.
- Leverage the 4-month **International Audit Fellowship Program** to develop the capacity of national audit offices around the world. Since the program's inception in 1979, more than 600 officials from over 100 countries have participated. GAO continues to receive extensive interest in this program and will conduct the 2019 class from March through July 2019.
- Publish the **International Journal of Government Auditing**, a quarterly publication that serves as INTOSAI's main platform for sharing information among its member (SAIs and beyond).

Building the Capacity of Accountability Community Partners

We will continue to grow the Center for Audit Excellence (the Center) by focusing on building partnerships and implementing the Center's Business Plan. Congress authorized GAO to establish the Center in 2014 to provide training and technical assistance that enhance the capacity of domestic and international accountability organizations. 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 and is authorized to charge fees for its services. In 2019-2020, GAO will:

- **Grow the Center's business volume and revenue base.** Since the Center's opening in October 2015, the Center has expanded its volume of business significantly and increased annual revenue from \$41,000 in fees in fiscal year 2016 to \$624,000 in fiscal year 2018. The Center has provided training or technical assistance services to more than two dozen federal, state, local, and international accountability organizations. Several of these organizations have returned to the Center for training and technical assistance services to help build staff capacity in applying auditing concepts and tools. In 2019-2020, GAO will continue to provide high-quality training and explore new course offerings that invite repeat business and draw new customers. The Center also plans to strengthen its relationships with federal IGs, state and local audit organizations, and professional associations.
- **Develop international partnerships.** The Center expanded its work and achieved positive impact working with international accountability organizations in fiscal year 2018. It

provided technical assistance to three SAIs in Europe and Central America to enhance their capacity to conduct and achieve results from performance audits. For example, the Center helped a Supreme Audit Institution in Eastern Europe to enhance its capacity to conduct information technology audits and assisted another Supreme Audit Institution to assess and improve its process for documenting financial benefits resulting from audits. The Center also provided technical assistance on a project funded by the Millennium Challenge Corporation to help enhance the performance audit capacity of a Supreme Audit Institution in Central America. During fiscal year 2018, under a memorandum of understanding with the U.S. Agency for International Development, the Center also assessed the capacity-building needs of an African country's audit institutions and helped identify areas for improvement. In 2019-2020, GAO will build on these successes to develop a reputation for excellence among international audit institutions.

- ***Continue to refine and implement the Center's Business Plan.*** GAO will strengthen the Center's Business Plan and look for new ways to bolster the capacity of accountability partners because this helps enhance the oversight of U.S. federal funds used domestically and across the globe. During fiscal year 2019, the Center plans to expand its international work further by leveraging its memorandum of understanding with the U.S. Agency for International Development and building on outreach and partnerships with other organizations such as the World Bank.

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The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

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