

# Fiscal Year 2022 Performance Plan

## ***GAO Supports Congressional Decision- Making, Saves Taxpayer Dollars, 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 leaders about 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 2022 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 2020, we received requests for work from 90 percent of the standing committees of Congress and about 27 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In fiscal year 2020, our work brought \$77.6 billion in financial benefits for the federal government (a return of about \$114 for every dollar invested in GAO) and 1,332 in other benefits that cannot be measured in dollars, but led to program and operational improvements across the government. 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 2020.<sup>1</sup>

In addition, our experts testified 59 times before 43 separate committees or subcommittees on topics including COVID-19; disaster preparedness, response, and recovery; the 2020 U.S. Census; the Chief Financial Officers Act; and the nation’s fiscal health.

A list of selected testimony topics from fiscal year 2020 is included in table 1.

<sup>1</sup> <https://www.gao.gov/products/GAO-21-4SP>

**Table 1. Selected GAO Fiscal Year 2020 Testimony Topics**

<p><b>Goal 1: <i>Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People</i></b></p>	
<ul style="list-style-type: none"> <li>▪ Meeting Growing Demand for Veterans’ Long-Term Care</li> <li>▪ Addressing Persistent Challenges with FDA Inspections of Foreign Drug Manufacturers</li> <li>▪ Ensuring the Qualifications and Competence of VA Health Care Providers</li> <li>▪ Improving the Accuracy of Medicaid’s Enrollment Practices to Reduce Improper Payments</li> <li>▪ Advancing FAA’s Efforts to Promote a Robust, Diverse Workforce for Aviation Maintenance</li> <li>▪ Reducing the Potential for Fraud in Recovery Homes for Substance Use Disorder</li> <li>▪ Implementing Consumer Protections for Airline Passengers</li> </ul>	<ul style="list-style-type: none"> <li>▪ Improving Facility Security Assessments for Federal Land Management Agencies</li> <li>▪ Improving Resilience to Climate Change Through Strategic Investment of Federal Resources</li> <li>▪ Addressing Weaknesses That Limit Delivery of Federal Tribal Programs</li> <li>▪ Using a Strategic Approach to Assess Federal Agencies’ Environmental Justice Efforts</li> <li>▪ Improving Oversight of Nursing Homes to Better Protect Residents from Abuse</li> <li>▪ Improving DOD Oversight of its Exceptional Family Member Program</li> <li>▪ Developing Needed Aviation-Preparedness Plan for Communicable Disease Outbreaks</li> </ul>
<p><b>Goal 2: <i>Respond to Changing Security Threats and the Challenges of Global Interdependence</i></b></p>	
<ul style="list-style-type: none"> <li>▪ Improving Early Implementation of the Nation’s Biodefense Strategy</li> <li>▪ Addressing Remaining Challenges with Recent Disaster Recovery Efforts</li> <li>▪ Managing VA’s Supply Chain under COVID-19</li> <li>▪ Improving Workforce Diversity at the State Department</li> <li>▪ Enhancing the Transportation Security Administration’s Efforts to Improve Airport Security Areas</li> <li>▪ COVID-19: FEMA’s Role in the Response and Related Challenges</li> </ul>	<ul style="list-style-type: none"> <li>▪ Learning from Past Efforts to Acquire Missile Defense Systems</li> <li>▪ Addressing Challenges to the Coast Guard’s Arctic Capabilities</li> <li>▪ Improving NNSA’s Efforts to Modernize the Nation’s Nuclear Weapons Through Portfolio Management</li> <li>▪ Addressing Challenges to Help DOD Sustain a Growing Fleet of F-35 Aircraft</li> <li>▪ Strengthening DOD’s Oversight of Privatized Military Housing</li> <li>▪ Addressing Persistent and Substantial Delays in Ship and Submarine Maintenance</li> <li>▪ Improving CBP’s Oversight of Funds, Medical Care, and Reporting of Deaths at the Southwest Border</li> </ul>
<p><b>Goal 3: <i>Help Transform the Federal Government to Address National Challenges</i></b></p>	
<ul style="list-style-type: none"> <li>▪ Addressing Significant Challenges to Information Security at VA and Other Federal Agencies</li> <li>▪ Improving SBA’s Oversight of Tribal 8(a) Firms</li> <li>▪ Addressing Challenges for the 2020 Census with Operations Underway</li> <li>▪ Improving IT Management and Cybersecurity at OMB and Other Agencies</li> <li>▪ Addressing Challenges to Better Ensure Equal Employment Opportunity in the DHS Workforce</li> <li>▪ Addressing the Nation’s Fiscal Health</li> </ul>	<ul style="list-style-type: none"> <li>▪ Safeguarding Federal Employees Returning to the Workplace During Pandemics</li> <li>▪ Building on Progress Made Under the CFO Act of 1990 to Improve Federal Financial Management</li> <li>▪ Clearly Communicating Public Comment Posting Practices for Federal Rulemaking</li> <li>▪ Using Established Transition Planning Practices for Telecommunications to Help Agencies Prevent Costly Delays</li> <li>▪ Providing Enhanced GAO Capabilities for Oversight, Insight, and Foresight on Science and Technology Issues</li> <li>▪ COVID-19: Opportunities to Improve Federal Response and Recovery Efforts</li> </ul>

Source: [GAO-21-45P](#) | GAO-21-308SP

## **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 May 2020, we issued our tenth 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 collection. ([GAO-20-440SP](#)).

Our 2020 report identified 168 new actions in 29 new areas (and 10 existing areas) that could reduce fragmentation, overlap, and duplication, or provide other cost savings and revenue enhancement opportunities across the federal government.

Significant progress has been made in addressing many of the 908 actions that we identified from 2011 to 2019 to reduce costs, increase revenues, and improve agency operations. As of March 2020, the Congress and executive branch agencies had fully addressed 519 (57 percent) and partially addressed 202 (22 percent) of these 908 actions—yielding about \$393 billion in financial benefits between 2010 and 2019, with \$36 billion more projected in the future.

This work has also led to other (non-financial) key benefits, including (1)

strengthened collaboration between HUD and its rental assistance program stakeholders at the federal, state, and local levels to help achieve long-term housing goals; and (2) improved tax information for the IRS on partnerships and corporations to help it identify compliant tax returns and better focus its work on returns warranting further review.

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](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 2019 edition offered solutions to 35 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 2021.

Our 2020 highrisk work produced 168 reports, 26 testimonies, \$54.2 billion in financial benefits, and 606 in other benefits.

Our experience for more than 28 years has shown that the key elements needed to make progress in high risk areas are (1) congressional action, (2) high-level administration initiatives, and/or (3) agency efforts targeted to address the risk.

A complete list of these areas is shown in table 2 and details can be found at <https://www.gao.gov/highrisk/overview>.

Table 2. GAO’s High Risk List as of February 2021

	High Risk Area	Year Designated
<b>Strengthening the Foundation for Efficiency and Effectiveness</b>	▪ 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	2009
	▪ Resolving the Federal Role in Housing Finance	2009
	▪ USPS Financial Viability	2009
	▪ Funding the Nation’s Surface Transportation System	2007
	▪ Managing Federal Real Property	2003
	▪ Strategic Human Capital Management	2001
<b>Transforming DOD Program Management</b>	▪ DOD Approach to Business Transformation	2005
	▪ DOD Support Infrastructure Management	1997
	▪ DOD Business Systems Modernization	1995
	▪ DOD Financial Management	1995
	▪ DOD Weapon Systems Acquisitions	1990
<b>Ensuring Public Safety and Security</b>	▪ Government-wide Personnel Security Clearance Process	2018
	▪ 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
<b>Managing Federal Contracting More Effectively</b>	▪ VA Acquisition Management	2019
	▪ 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
<b>Assessing the Efficiency and Effectiveness of Tax Law Administration</b>	▪ Enforcement of Tax Laws	1990
<b>Modernizing and Safeguarding Insurance and Benefit Programs</b>	▪ 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
	▪ Strengthening Medicaid Program Integrity	2003
	▪ Medicare Program and Improper Payments	1990

Source: [GAO-21-4SP](#) | GAO 21-308SP

## **GAO Seeks to Increase Staff Capacity, Build Auditing Resources, Modernize IT Systems, and Address Outdated 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 121 new staff and 151 interns in fiscal year 2020. We used 3,178 full-time equivalent staff (FTE) in fiscal year 2020. In fiscal year 2021 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 2022 budget request of \$794.3 million will enable us to address mandatory inflationary costs and pay-related increases as well as strengthen GAO's science and technology, government-wide cybersecurity, and healthcare auditing resources. This request will also ensure the continuance of our appropriations law capacity expansion--a much relied on resource for Members and Committees. We expect to offset our costs by \$50 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 2022 request will support 3,400 FTEs and lay the foundation for GAO to meet the long-term needs of Congress. The funding requested will also support priority investments in our information

technology (IT) modernization and cloud data management and storage solutions as well as building security requirements and long-deferred infrastructure maintenance needs. As reported in our fiscal year 2020 financial statements, GAO's backlog of deferred maintenance on the 70 year-old headquarters building stood at \$82.3 million at the close of fiscal year 2020.

GAO's prior investments in critical technologies and infrastructure to support a mobile, collaborative work environment enabled the agency to immediately switch to a maximum telework posture in response to the COVID-19 global pandemic. Subsequently, we have continued to bolster our teleworking capabilities by: developing a secure IT solution that allows staff to remotely access data for engagements and COVID-19 pandemic reporting; creating a COVID-19 dashboard to help senior leaders monitor critical functions and make informed decisions; and procuring and distributing licenses to support communication, collaboration, and training of staff in a virtual environment. Additionally, GAO's Science, Technology Assessment, and Analytics (STAA) Innovation Lab is now operational, enabling the capability to rapidly assess emerging technologies and to identify opportunities to improve auditing practices. Initial examples of innovation lab assessments provide GAO data scientists access to new technologies and test environments to apply emerging methods such as artificial intelligence and distributed ledger technology to large data sets. In fiscal year 2022, we will continue to leverage past modernization progress achievements by investing in technologies that will: move solutions and databases to the cloud; minimize risks associated with software customization; automate manual processes and reduce duplicative solutions; leverage government-wide shared solutions; and provide more predictable cost planning.

In addition to continued IT modernization efforts, GAO will begin making critical repairs and/or replacements to end-of-life

building systems with a focus on heating and air-conditioning infrastructure. GAO has begun a multi-year effort to reduce the backlog of maintenance to ensure the reliability and safety of the headquarters building for staff and tenants. This includes a multi-year project to install HEPA filtration and UV light to help protect occupants from dangerous bacteria, viruses, and mold. Other initiatives include: the fourth floor consolidation; the STAA Innovation Lab construction; the parking garage structural study and design; and the asset management plan update.

GAO laid the ground work for field office moves in Chicago, Los Angeles, and Huntsville, which should be completed in fiscal years 2021 and 2022. The Chicago field office will relocate to a federally-owned space while work continues on relocating the Huntsville and Los Angeles field offices to permanent locations. The ongoing Dallas field office renovation will resume once the site is reopened post-pandemic. Work continues on identifying relocation field sites for Atlanta, Norfolk, and Seattle. GAO is requesting funding related to these office moves to ensure we have funding needed for fixed costs related to moves and other expenses related to the office transitions.

Recent field office relocations and space consolidation efforts in the field and at our headquarters building, combined with an agency-wide telework program, have saved GAO millions of dollars annually. GAO will reach full rental income on its leased headquarters building space in fiscal year 2021 as a result of a buildout for a new tenant, the Pandemic Response Advisory Commission (PRAC), renting 4,800 square feet of building space. This rental income from PRAC will bring in an additional \$261 thousand in annual rental revenue. These cost savings and additional revenue streams have been critical to preserving staff capacity—GAO’s most important asset.

As a significant proportion of our employees become retirement eligible, including almost 40 percent of senior executive staff and 27 percent of supervisory analysts, it will become increasingly important for GAO to both backfill critical leadership positions and maintain staff capacity.

A summary of our funding sources is shown in table 3.

**Table 3: Fiscal Year 2020 – 2022 Summary of GAO Budget Authority (dollars in thousands)**

Funding Source	Fiscal Year 2020 Actual		Fiscal Year 2021 Enacted		Fiscal Year 2022 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
<b>Salaries and Expenses Appropriation</b>	<b>3,178</b>	<b>\$629,991</b>	<b>3,180</b>	<b>\$661,139</b>	<b>3,400</b>	<b>\$744,317</b>
<i>Offsetting receipts<sup>a</sup></i>		10,322		29,242		37,800
<i>Center for Audit Excellence<sup>b</sup></i>		1,004		1,100		1,100
<i>Reimbursements and supplemental funds<sup>c</sup></i>		<u>15,438</u>		<u>28,658</u>		<u>11,100</u>
<b>Total Offsets</b>		<b>26,764</b>		<b>\$59,000</b>		<b>50,000</b>
<b>Total budget authority</b>	<b>3,178</b>	<b>\$656,755</b>	<b>3,180</b>	<b>720,139</b>	<b>3,400</b>	<b>\$794,317</b>

Source: GAO. | GAO-21-308SP

<sup>a</sup> 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).

<sup>b</sup> 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.

<sup>c</sup> 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 the CARES Act COVID-19 supplemental.

## **Good Accounting Obligation in Government Act Reporting**

There are seven recommendations listed in GAO’s Office of the Inspector General (OIG) semiannual report that have been open for more than one year, related to OIG’s July 2018, and September 2019, reports on GAO’s information security and practices (FISMA). The office of Information Systems and Technology Services (ISTS) office has completed corrective action on four of the seven and provided support to OIG closing the recommendations. Completion of corrective actions on the remaining three have been delayed until the second quarter of 2021, due to the pandemic. However, mitigating controls are in place over these areas.

### **Recommendation**

OIG recommended that ISTS take steps to ensure that identified vulnerabilities are remediated within prescribed time frames.

### **Status**

GAO began efforts to address reporting issues that are identified by vulnerability scanning tools, focusing on strategies for remediating issues affecting the highest-risk assets. GAO started implementation of these efforts in fiscal year 2020, and we expect to complete them in the 2nd quarter of fiscal year 2021.

### **Recommendation**

OIG recommended that ISTS ensure that baseline configurations for all identified environments have been documented and approved.

**Status**

Work is under way to complete the documentation of baseline configurations. GAO mitigates this risk by taking actions to establish configuration standards. We then track system configurations using the Tripwire monitoring software. End point configurations are managed via Altiris for thick clients, and the thin client configurations are managed through the IGEL UMS tool. We expect this work to be complete during the 2nd quarter of fiscal year 2021.

**Recommendation**

OIG recommended that ISTS complete business impact analysis (BIA) for IT systems and update contingency plans where necessary to ensure that business needs are met in the event of a disaster.

**Status**

Although a new BIA has not been completed, ISTS's Contingency and Disaster Plan uses the current listing of Mission Essential Functions to establish timelines for recovery and restoration of IT services in time of contingency operations. GAO considers this issue closed until a change in current business functions is established. Due to the COVID environment, completion of a BIA is on hold.

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

GAO's strategic plan for fiscal years 2018-2023<sup>2</sup> reflects the wide array of national and international issues that we cover in our

mission to support Congress. Our strategic plan, to be updated in fiscal year 2022, 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 having 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 2020, 96 percent of our engagement resources were devoted to work requested or mandated by Congress. The remaining 4 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, 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.)

<sup>2</sup> 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

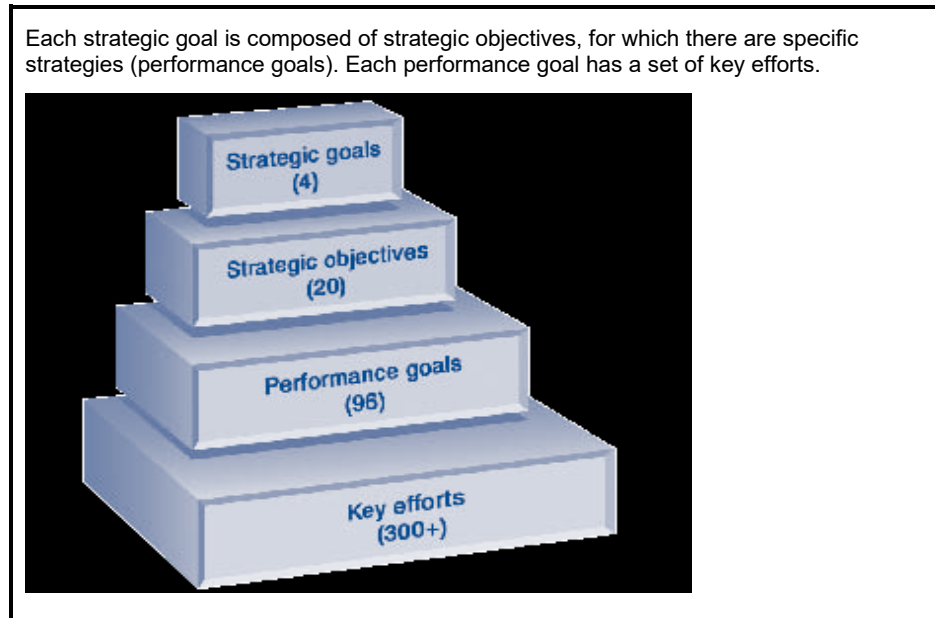
**Goal 3: *Help Transform the Federal Government to Address National Challenges***

- 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**



**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-21-4SP](#) | [GAO-21-308SP](#)

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, 2017-2022**

Performance measure	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target
<b>Results</b>						
Financial benefits ( <i>dollars in billions</i> )	\$73.9	\$75.1	\$214.7 <sup>e</sup>	\$77.6	\$50.0	\$50.0
Other benefits	1,280	1,294	1,418	1,332	1,200	1,200
Past recommendations implemented <sup>a</sup>	76%	77%	77%	77%	80%	80%
New products with recommendations <sup>a</sup>	63%	64%	64%	64%	60%	60%
<b>Client</b>						
Testimonies <sup>b</sup>	99	98	97	59	100	100
Timeliness	96%	97%	95%	93%	90%	90%
<b>People</b>						
New hire rate	83%	85%	89%	76%	80%	80%
Retention rate						
With retirements	94%	94%	94%	95%	92%	92%
Without retirements	97%	97%	96%	97%	96%	96%
Staff development	84%	83%	85%	81%	80%	80%
Staff utilization	80%	78%	78%	85%	76%	76%
Effective leadership by supervisors	84%	85%	84%	90%	82%	82%
Organizational climate	83%	81%	81%	86%	76%	76%
<b>Internal operations<sup>c,d</sup></b>						
Help to get job done	84%	85%	82%	83%	80%	80%
Quality of work life	82%	82%	82%	86%	80%	80%
IT tools <sup>d</sup>	74%	73%	56%	69%	80%	80%

Source: [GAO-21-4SP](#) | GAO-21-308SP

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

<sup>b</sup> 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

<sup>c</sup> The targets for all three categories in 2016 were 80 percent.

<sup>d</sup> 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 2017-2020, the survey was conducted on a fiscal year basis.

<sup>e</sup> The \$214.7 billion in financial benefits we achieved in fiscal year 2019 was due primarily to one large financial benefit of \$136.1 billion for contributing to reductions in DOD’s procurement costs for weapon systems acquisitions.

## 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 2019–2022.

**Table 5: GAO Strategic Goal Resource Allocation, Fiscal Years 2019-2022 (dollars in millions)**

Strategic Goal	Fiscal Year 2019 Actual		Fiscal Year 2020 Actual		Fiscal Year 2021 Estimated		Fiscal Year 2022 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Goal 1</b> Address current and emerging challenges to the well-being and financial security of the American people	1,161	\$224	1,207	\$241	1,207	\$265	1,291	\$293
<b>Goal 2</b> Respond to changing security threats and the challenges of global interdependence	910	171	846	174	847	190	905	210
<b>Goal 3</b> Help transform the federal government to address national challenges	776	169	811	166	812	181	868	201
<b>Goal 4</b> Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	70	14	64	16	64	18	68	19
<b>Direct congressional support<sup>a</sup></b>	243	60	250	60	250	66	267	71
<b>Total budgetary resources</b>	<b>3,161</b>	<b>\$637</b>	<b>3,178</b>	<b>\$657</b>	<b>3,180</b>	<b>\$720</b>	<b>3,400</b>	<b>\$794</b>

Source: GAO. | GAO-21-308SP

<sup>a</sup> 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 and Cybersecurity

Source: [GAO-21-4SP](#) | [GAO-21-308SP](#)

Table 6 presents selected benefits attributable to Goal 1 in fiscal year 2020.

**Table 6: Selected GAO Goal 1 Benefits in Fiscal Year 2020**

**Financial benefits**

- Prompted the Department of Health and Human Services (HHS) to revise its Budget Neutrality Policy and spending limits for Medicaid demonstration projects (\$29.4 billion)
- Prompted the Department of Energy (DOE) to terminate its Mixed Oxide Fuel Fabrication Facility (MOX) project to dispose of plutonium (\$13 billion)
- Contributed to Centers for Medicare & Medicaid Services (CMS) fully basing Medicare uncompensated care payments on hospitals’ actual uncompensated care costs (\$2.5 billion)

**Other benefits**

- Prompted the Federal Deposit Insurance Corporation (FDIC) to evaluate the feasibility of Fintech knowledge-building initiatives
- Contributed to congressional action expanding eligibility to part-time workers to enroll in employer-based retirement plans
- Prompted Congress to ensure federal agencies better plan for the potential effects of automated trucking technology on drivers
- Contributed to improving disaster assistance to individuals with disabilities

**Testimonies**

- Improving resilience to climate change through strategic investment of federal resources
- Examining solvency challenges facing the Black Lung Disability Trust Fund
- Assessing Department of Veterans Affairs’ policies to prevent and address sexual harassment in the workplace
- Addressing weaknesses that limit delivery of federal tribal programs

Source: [GAO-21-4SP](#) | [GAO-21-308SP](#)

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, 2017-20, and Targets, 2021-22 (dollars in billions)**

Performance measures	2017 Actual	2018 Actual <sup>a</sup>	2019 Actual <sup>a</sup>	2020 Actual <sup>a</sup>	2021 Target	2022 Target
Financial benefits	\$22.4	\$52.5	\$60.6	\$66.8	\$28.0	\$28.0
Program and operational benefits	263	262	245	296	235	235
Testimonies	48	42	43	22	37	37

Source: [GAO-21-4SP](#) | GAO-21-308SP

<sup>a</sup> We achieved some unexpectedly large financial benefits in fiscal years 2018 and 2019. We did expect this level of results in fiscal year 2020.

Table 8 provides examples of work that GAO plans to conduct during fiscal years 2021 and 2022 under Goal 1.

**Table 8: Examples of GAO’s Planned Work under Goal 1 for Fiscal Years 2021 and 2022**

- Financial Security**
- Review federal efforts to promote widespread and equitable access to banking services
  - Examining the government’s efforts to recover from the COVID-19 pandemic
  - Identify the extent of elder financial exploitation and the challenges to address it
- 
- Social Programs**
- Evaluate federal farm programs payments and subsidies
  - Examine national efforts to prevent, respond to, and recover from drug misuse
  - Evaluate the implementation of federal programs providing unemployment benefits during the pandemic
- 
- Effective Systems**
- Evaluate federal efforts to address per- and polyfluoroalkyl substances (PFAS)
  - Review of federal efforts to assist with police reform and civil liberties
  - Review steps educators are taking to mitigate learning loss resulting from the pandemic, especially for vulnerable students

Source: [GAO-21-4SP](#) | GAO-21-308SP

**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.

**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 and Cybersecurity  
 Natural Resources and Environment

Source: [GAO-21-4SP](#) | GAO-21-308SP

Table 9 presents selected Goal 2 benefits in fiscal year 2020.

Table 9: Selected GAO Goal 2 Benefits in Fiscal Year 2020	
<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>Contributed to the Department of Defense (DOD) making better use of its allocated funds in some of its operations and maintenance accounts and sub-accounts (\$981.7 million)</li> <li>Helped reduce embassy and consular operations costs by considering unobligated balances (\$950 million)</li> <li>Contributed to improved FBI management of its unobligated balances for fingerprint check fees (\$565 million)</li> </ul>
<b>Other benefits</b>	<ul style="list-style-type: none"> <li>Contributed to actions taken by the State Department in its commitment to build a workforce that reflects the diverse composition of the United States</li> <li>Influenced Congressional actions requiring DOD to take steps to improve the reliability and maintainability of the F-35 Joint Strike Fighter</li> <li>Contributed to actions taken by the Army to help ensure leadership has information to evaluate and improve the efficiency and effectiveness of contracting operations</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>Addressing lessons learned from missile defense acquisition efforts</li> <li>Strengthening DOD’s oversight and monitoring of privatized military housing</li> <li>Improving Customs and Border Protection’s oversight of funds, medical care, and reporting of deaths at the southwest border</li> </ul>

Source: [GAO-21-4SP](#) | GAO-21-308SP

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, 2017-20, and Targets, 2021-2022 (dollars in billions)**

Performance measures	2017 Actual <sup>a</sup>	2018 Actual	2019 Actual <sup>a</sup>	2020 Actual	2021 Target	2022 Target
Financial benefits	\$46.5	\$10.5	\$147.4	\$5.9	\$10.3	\$10.3
Program and operational benefits	500	517	682	646	367	367
Testimonies	21	26	29	17	21	21

Source: [GAO-21-4SP](#) | GAO-21-308SP

<sup>a</sup> In fiscal years 2017 and 2019 we achieved one unexpectedly large financial benefit. We did not expect this level of results in fiscal year 2020.

Table 11 provides an example of work GAO plans to conduct during fiscal years 2021 and 2022 under Goal 2.

**Table 11: Examples of GAO’s Planned Work under Goal 2 for Fiscal Years 2021 and 2022**

***Military Capabilities and Readiness***

- Evaluate steps DOD has taken to assess and mitigate industrial base risks as well as the resources dedicated to address these risks
- Assess DOD policies and oversight mechanisms that support the delivery of new weapon programs to the warfighter
- Evaluate strategies, requirements, and capabilities for training U.S. forces for the full spectrum of military operations

***Homeland Security***

- Evaluate how disaster recovery programs across various federal departments can better coordinate to reduce fragmentation and inefficiencies, and better facilitate community recovery
- Assess federal efforts or programs to support housing and financial markets impacted by catastrophic events
- Evaluate federal efforts to improve cybersecurity and data protection at federal agencies, in supporting the nation’s critical infrastructures, and in responding to the COVID-19 pandemic

***Foreign Policy***

- Assess whether key portions of the State Department’s workforce have the necessary staff and skills to perform essential functions
- Examine the progress of food assistance programs to enable countries to graduate from them
- Evaluate implementation of the President’s Emergency Plan for AIDS Relief

Source: [GAO-21-4SP](#) | GAO-21-308SP



**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.

**Primary GAO Teams Contributing to Goal 3**

Applied Research and Methods  
 Financial Management and Assurance  
 Forensic Audits and Investigative Service  
 Information Technology and Cybersecurity  
 Science, Technology Assessment, and Analytics  
 Strategic Issues

**Supporting GAO Teams**

Contracting and National Security Acquisitions  
 General Counsel  
 Natural Resources and Environment

Source: [GAO-21-4SP](#) | [GAO-21-308SP](#)

Table 12 presents selected benefits attributable to Goal 3 in fiscal year 2020.

**Table 12: Selected GAO Goal 3 Benefits in Fiscal Year 2020**

<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>Recommended revised partnership audit rules resulting in increased tax revenue (\$1.17 billion)</li> <li>Helped prevent IRS from issuing invalid tax refunds (\$907 million)</li> <li>Identified unused balances from expired grant awards (\$215 million)</li> </ul>
<b>Other benefits</b>	<ul style="list-style-type: none"> <li>Helped to increase oversight of and attention to agencies’ IT acquisitions and management</li> <li>Prompted NASA to take steps to ensure timely determination of whistleblower reprisal allegations and improve contractor employee knowledge of reprisal protections</li> <li>Improved communication and resource sharing between the Centers for Disease Control and Prevention and laboratory organizations to help streamline development of diagnostic test capacity for future disease outbreaks</li> <li>Enhanced interagency coordination to harmonize federal research requirements</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>Improving implementation and communication of public comment posting practices associated with identity information</li> <li>Addressing the Department of Veterans Affairs’ (VA) supply chain management issues and COVID-19 response</li> <li>Improving federal financial management by refining the Chief Financial Officers Act of 1990</li> <li>Identifying key areas for attention raised by compressed timeframes for the 2020 Census</li> <li>COVID-19: Opportunities to improve federal response and recovery efforts</li> </ul>

Source: [GAO-21-4SP](#) | [GAO-21-308SP](#)

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, 2017-20, and Targets, 2021-2022 (dollars in billions)**

Performance measures	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Target	2022 Target
Financial benefits	\$5.0	\$12.1	\$6.7	\$5.0	\$3.4	\$3.4
Program and operational benefits	517	515	491	390	385	385
Testimonies	29	28	23	18	22	22

Source: [GAO-21-4SP](#) | GAO-21-308SP

Table 14 provides an example of work that GAO plans to conduct during fiscal years 2021 and 2022 under Goal 3.

**Table 14: Examples of GAO’s Planned Work under Goal 3 for Fiscal Years 2021 and 2022**

**Management Challenges/Risks**

- Assess federal agencies’ efforts to mitigate risks in awarding contracts to address COVID-19 and the extent to which these agencies captured lessons learned
- Evaluate agencies’ implementation of the statutory framework to increase the quality and use of evidence to inform decisions and strengthen transparency
- Assess the VA’s efforts to address its acquisition workforce challenges and oversee major acquisition programs and other high-value contracts

**Accountability**

- Examine DOD structures for managing contracting fraud risk
- Evaluate the extent of fraud in federal programs, and related costs in terms of financial and other impacts
- Perform the annual audit of the government’s consolidated financial statements and several other agencies, including IRS, SEC, and the FDIC
- Review the design and the operating effectiveness of key internal controls related to COVID-19 programs and related spending

**Fiscal Condition of the Government**

- Strengthen financial reporting of the general fund of the U.S., including the budget deficit
- Assess implications of the 2017 Tax Cuts and Jobs Act and other tax law changes and provide technical assistance as requested

**Technology Assessments**

- Assess federal efforts to implement IT reforms, including strengthening the IT workforce, better utilizing CIO authorities, strengthening IT procurement, and improving management of the IT supply chain
- Assess federal efforts to modernize aging IT systems, including VA’s electronic health records, OPM’s federal financial systems, IRS business systems, the Federal Housing Administration’s single family housing programs, and USDA’s farm production and conservation systems

Source: Source: [GAO-21-4SP](#) | GAO-21-308P

**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 2020.

- 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-21-4SP](#) | [GAO-21-308SP](#)

**Table 15: GAO’s Selected Goal 4 Accomplishments in Fiscal Year 2020**

<b><i>Empowering GAO’s workforce to excel through strategic talent management</i></b>	<ul style="list-style-type: none"> <li>• Managed a year-round program for 151 analyst interns, hired 121 new permanent staff, and onboarded 96 of these employees completely virtually during the global pandemic for the first time in our history</li> <li>• Pivoted to maximum telework on March 13, 2020, to ensure the health and safety of our employees, which required coordination across all operational units to provide employees the policies, procedures, and equipment necessary to continue our mission remotely</li> <li>• Converted in-person core curriculum courses to virtual delivery within 4 months of moving to nearly 100 percent telework, helping ensure that employee at all levels received the training they needed to continue their professional development</li> </ul>
<b><i>Streamlining GAO’s processes to deliver quality products and promote knowledge sharing</i></b>	<ul style="list-style-type: none"> <li>• Launched a new coronavirus oversight page on GAO’s public website to keep Congress and the American public apprised of our coronavirus-related work and activities</li> <li>• Led the INTOSAI response to the COVID-19 pandemic by rapidly deploying a website for the global accountability community with resources to help our international colleagues with maintaining continuity of operations (INTOSAI or the International Organization of Supreme Audit Institutions is the professional organization of national audit offices/supreme audit institutions in countries that belong to the United Nations or its specialized agencies)</li> <li>• Initiated, developed, and fully instituted an insider threat program to educate employees about insider threat risks, provide resources, and to coordinate efforts to deter, mitigate, and respond to insider threat incidents</li> </ul>
<b><i>Providing modern integrated tools and systems in a secure environment</i></b>	<ul style="list-style-type: none"> <li>• Launched and completed the rollout of key technology platforms and software updates early in fiscal year 2020 that have been critical to our ability to support the agency’s move to maximum telework in response to the global pandemic</li> <li>• Created a COVID-19 operations dashboard to help senior leaders monitor critical functions and inform decision-making through the pandemic</li> <li>• Began to install new secure networks to increase classified work capabilities</li> </ul>

Source: [GAO-21-4SP](#) | GAO 21-308SP

Table 16 provides an example of work that GAO plans to conduct during fiscal years 2021 and 2022 under Goal 4.

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**Table 16: GAO’s Planned Work under Goal 4**

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***Strategic Talent Management***

- Continue to identify, attract, and retain a high-quality workforce, with an emphasis on continually assessing optimum staffing levels based on anticipated future work and science and technology issues that will be of interest to Congress
- Continue to identify and implement strategies to leverage technology and enhance workforce connectedness in a virtual work environment

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***Streamlined Process and Knowledge Sharing***

- Procure and begin rollout of a new Enterprise Content Management system to improve our ability to capture, manage, store, and preserve our electronic content and documents
- Roll out new Talent Management solution across GAO that will provide managers and staff with a comprehensive suite of online tools to manage learning and performance
- Continue to enhance our analytics capabilities for both ongoing improvements to operational efficiencies and to support our mission-driven audit responsibilities

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***Integrated Tools and Systems***

- Continue the migration to cloud-based services, where appropriate; streamline our technology footprint; and position ourselves for a more predictable operating expense budget
  - Prioritize deferred maintenance at the GAO headquarters building, including heating and air conditioning infrastructure and major electrical equipment that are original to the building and past useful life
- 

Source: [GAO-21-4SP](#) | GAO-21-308SP

## **Management Challenges**

The Comptroller General, the Executive Committee, and other senior executives identify management challenges through the agency's risk management strategic planning, management, internal controls, and budgetary processes. We monitor our progress in addressing these challenges through our performance and accountability processes, and ask our IG each year to comment on management's assessment of these challenges. For most of fiscal year 2020, we focused significant management attention on the challenges associated with running the agency in the midst of a global pandemic.

While many of these challenges are similar to those identified in recent years— managing a quality workforce, improving the efficiency of our engagements, and ensuring we are effectively managing risk to our IT services— our scope has expanded this year in recognition of both the challenges we overcame, and those that remain.

### **Challenge: Responding to the Pandemic**

Early in the pandemic, we identified two overarching principles—to fulfill our mission and to protect the health and safety of our employees. Fulfilling our mission means continuing to provide expertise and reports to Congress; protecting the health and safety of our employees means providing them with the tools and resources to work from the safety of their homes, while recognizing the challenges of telework for some, such as caring for children and other family members.

In February 2020, we instituted a Pandemic Task Team to develop and implement operating policies, procedures, and scenarios in response to the growing news of COVID-19. Led by our Chief Administrative Officer (CAO), this diverse team of health, science, human capital, legal, and operations experts continually monitored the situation, advised leadership on operating policy matters, and

ensured continuity across GAO. They will continue to serve in this capacity for the duration of the pandemic.

On March 13, 2020, in response to the rapidly evolving pandemic situation in the United States, we limited employee access to our headquarters and field office locations and implemented a maximum telework policy. Although our headquarters building continues to support critical functions, including those of our tenants, the U.S. Army Corps of Engineers and the Department of Justice (DOJ), all of our employees have continued teleworking to the maximum extent possible. Our ability to successfully transition to a full telework posture quickly and effectively is a direct result of our well-established telework program

Myriad operating policies had to be considered and, in some cases, created anew to address the maximum telework posture and to manage the day-to-day operations of the agency. With strong coordination from our infrastructure, human capital, information technology (IT), financial management, professional development, legal services, and labor relations teams, and our Executive Committee, we quickly and effectively instituted policies to allow uninterrupted service to our building tenants and to our employees.

Communication has been critical to our ability to keep employees apprised of management decisions. The Executive Committee held all-agency teleconferences every few weeks since March to address employee questions and convey policy and procedural changes; an internal COVID-19 website was established to house all pandemic-related materials and messages; and the Comptroller General met regularly with senior leaders and individual mission and operations teams.

As the pandemic continued, we periodically convened working groups to address the need for further expertise. Three working groups under the leadership of the Pandemic Task Team focused on (1) building re-entry

and operations, (2) employee wellness, and (3) mission readiness. These working groups leveraged metrics and data from across the agency to create strategies for next steps on these issues.

## ***Challenge: Maintaining our Operations***

### **Managing a quality workforce.**

The pandemic has not minimized or altered our commitment to recruiting and onboarding new employees, and retaining our expert workforce. With the onset of the pandemic, we very quickly transitioned to provide all of these activities and functions virtually. For recruiting, we actively participated in virtual job fairs and information sessions, engaged students in their virtual classrooms, and took advantage of the opportunity for GAO to connect with students at schools that are not geographically close to one of our offices and to involve a wider range of employees in our recruiting initiatives.

For onboarding, we moved rapidly to make virtual onboarding a reality, enabling us to bring both summer interns and entry-level analysts to the agency despite the pandemic, and to continue our annual workforce planning cycle. In support of all of our employees, we have worked tirelessly to provide them access to ongoing professional development and training by converting a large number of in-person courses to virtual; increasing our Counseling Center's offerings of support groups and seminars to address the challenges and stress employees are confronting; sustaining our diversity, equity, and inclusion (DE&I) efforts by hosting virtual events and guest speakers; implementing workplace flexibilities such as expanded core work hours and administrative leave to support work-life balance; and using available technology such as Skype for Business, Adobe Connect, and WebEx to connect, engage, and share enriching experiences in support of our work and mission.

We acknowledge that as the pandemic continues and we maintain our telework posture, we will need to be aware of and prepared to address ongoing and emerging employee challenges as they affect employees both personally and their contribution to our mission. The Pandemic Task Team and working groups will continue to work together closely to align employee and mission needs, identify areas of concern, and mitigate problems.

### **Maintaining a reliable, secure information technology framework.**

In the first quarter of fiscal year 2020, we deployed a number of IT upgrades—including a virtual desktop and more recent versions of the operating software, Microsoft Office tools, and telecommunications software—that enabled our seamless transition to maximum telework in March, in response to the pandemic. We monitored daily the load on our network and other metrics, and balanced resources accordingly to ensure our IT systems were reliably supporting the work we are now doing almost entirely remotely.

### **Ensuring workplace safety in headquarters.**

Although access to our headquarters building is limited, we implemented workplace safety measures for our headquarters tenants and others, including increasing the use of outside air for our ventilation and cooling systems; frequent, routine cleaning of high-touch surfaces; plexiglass sneeze guards for our entry points and guard stations; and implemented face mask and elevator-distancing policies.

Policies and procedures were implemented to allow for employees working on critical classified work to do so safely in headquarters. We are currently reviewing best practices across federal and local governments to help guide management's decision making related to how and when employees may need to return to the office.

## ***Challenge: Improving the Efficiency of our Engagements***

GAO has identified internal management challenges that warrant attention, to ensure all our work provides benefit to Congress and taxpayers. We continued improvement activities to balance administrative needs and engagement work in order to sustain high-quality products and services. The security and safety of all GAO staff in response to COVID-19 guidelines stressed the need to continue progress on activities identified to modernize or replace processes, technology, and knowledge-sharing practices to better sustain the utilization of and demand on GAO's resources.

We completed a pilot of our process to integrate industry-standard project management practices into our engagement process with participation throughout the agency. These practices will help ensure efficient and effective engagement solutions for clients. They have also assisted some pilot teams in considering alternative methods to address client needs on ongoing engagements, given the current operating environment. Improvements will be implemented over the next few fiscal years.

We are concluding our evaluation of changes made to our engagement process that were implemented in June 2015 and will report the outcomes of the new process in early 2021. These engagement process updates, together with our current efforts to integrate project management techniques into the process, will ensure our work is conducted as efficiently as possible and we meet our client needs in a timely and effective manner.

In the area of technology, we continued to update enterprise systems that support our mission work with a focus this year on systems that support our ability to monitor and distribute the results of our work. These updates were to our web-based application

that provides a single location for all engagement management data, enhances abilities to monitor our work with Congress, and improves our case management solutions.

We continued to pilot test a new system that will facilitate our ability to easily generate our products in a web-based format that our clients and the public can access on any device, including mobile devices. We successfully used this system to publish multiple products, including GAO's mandated reports and testimonies on the CARES Act recovery and response efforts, and will begin rolling out the system agency-wide in 2021. Agency-wide system releases enabling additional efficiencies in fact checking and publishing processes are also scheduled for 2021. In addition, in response to shifting duties and workload for some GAO staff due to the current operating environment, we started a new pilot program to republish high priority, previously-issued GAO products using this system so the products can be more easily accessed in HTML format (such as GAO reports related to pandemic preparedness and response).

In addition, we are in the early phases of replacing our content management system with a new system that will improve efficiency in saving and retrieving content, finding and associating like content, and eventually automating manual and cumbersome workflows.

## ***Mitigating External Factors***

For fiscal year 2020, GAO returned substantial benefits for every dollar invested in the agency and supported congressional oversight across a wide array of government programs and operations. The agency did so while navigating several external factors, some of which will likely remain relevant.

These include:

- Effects of the pandemic on the workplace and workload
- Shifts in legislative and oversight priorities
- Challenges in hiring desired expertise
- Access to agency information

The COVID-19 pandemic's effect on how people work and congressional priorities has and potentially will have an impact on progress toward our goals. In response to the pandemic, we, like many other employers, shifted our workforce to telework. With telework best practices in place for many years, our staff readily carried on with the agency's work. Nonetheless, the pandemic required adaptations. These included temporarily halting ongoing classified work, giving agencies (responding to their own pandemic-related missions) more time to make officials available and produce requested documents; and foregoing in-person interviews and travel to audit sites and relying instead on telephone and internet-based platforms to obtain information. In addition, pandemic-specific legislation passed by Congress included reporting requirements for GAO that will require work well into the future.

To ensure that our work supports the highest legislative and oversight priorities, we continued to engage with Congress. The 550 congressional requests and new mandates GAO received in fiscal year 2020 demonstrate the high demand for our work. To ensure that we can best respond to congressional priorities, the Comptroller General and other senior officials maintained frequent communication with our congressional clients, and we continue to collaborate with Congress to revise and repeal mandated reporting requirements that are no longer meeting their intended purpose.

During fiscal year 2020, GAO worked with Congress to revise mandates in the National Defense Authorization Act and proposed legislation to shift many low-risk

financial audits to other parties so that GAO can focus on the audit of Treasury's General Fund and financial management of DOD and HUD. The General Fund covers every federal entity that receives appropriated funds. We hope to achieve passage of this legislation during the 117th Congress.

We also continued to hire staff with expertise in science, technology, and cybersecurity. The pandemic and the increasing reliance on internet-based processes underscore the importance of tracking rapidly evolving science and technology, and cybersecurity. In January 2019, we created the STAA mission team to focus on related policy issues. Similarly, our Information Technology and Cybersecurity (ITC) team regularly provides Congress with insights into how to ensure the nation's cybersecurity. In fiscal years 2019 and 2020, we hired 45 and 28 permanent staff, respectively, with expertise in science, technology, and cybersecurity. We plan to continue this hiring trend in fiscal year 2021 by bringing on an additional 29 permanent staff with expertise in these areas.

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 have 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 2020, GAO conducted multiple audits involving the IC and, as we reported last year, this work continues to require a significant amount of time and resources to overcome access issues with certain IC elements, such as the CIA and the Office of the Director of National Intelligence (ODNI). This past year, we generally obtained the information from all IC elements necessary to conduct audit work, including reviews involving sensitive issues. GAO recognizes there are unique sensitivities within the IC and we remain committed to working with the IC to identify ways that we can effectively work together to account for these sensitivities while obtaining the information needed to complete our work on behalf of the Congress consistent with our audit standards. GAO has historically held periodic coordination meetings with ODNI leadership, to include discussions of access issues and reasonable accommodations consistent with ICD 114. These meetings have been helpful in facilitating positive interaction between ODNI and GAO staff. However, the senior-level coordination meetings between ODNI and GAO have been reduced in the past year due in part to the COVID-19 pandemic. We will continue efforts to increase senior-level coordination meetings with ODNI, as this interaction may assist in resolving access issues with the IC.

In fiscal year 2017, we reported that we had encountered significant difficulties in obtaining timely and efficient access to information from OPM particularly with regard to Enterprise Human Resources Integration (EHRI) statistical data. Since then 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 continued progress in obtaining needed information in a timely manner. GAO is reporting a new issue for fiscal year 2020 involving access to Environmental Protection Agency (EPA) information. In 2019, EPA instituted new procedures for

handling GAO requests, creating a role for its Office of Congressional and Intergovernmental Relations and an enhanced role for its Office of General Counsel, in approving document production to GAO and approving and participating in GAO interviews with EPA officials. These procedures have resulted in significant challenges to our ability to obtain information to which GAO has statutory access. In addition, our ability to interview knowledgeable EPA officials in a timely fashion has been restricted. We have and will continue to proactively engage with EPA leadership and relevant congressional committees to facilitate our access to EPA information.

Also new this year is the CARES Act, enacted in March 2020, which gives us broad access authorities to facilitate our extensive monitoring and oversight responsibilities under the act, including bimonthly reporting to Congress. Specifically, the act provides GAO with a right of access to records pertaining to any federal effort or assistance related to the pandemic, along with the right to make copies of such records, interview staff, and inspect facilities.

These access authorities extend not only to federal agencies, but also to a wide range of others, including state and local agencies and recipients and subrecipients of federal funds (including private entities). These provisions clearly reflect the importance of timely and complete information to robust oversight. Given their importance, we brought these access provisions to the attention of the heads of major agencies shortly after enactment of the CARES Act. Consistent with these provisions, most agencies have generally provided us with timely access to information needed for our CARES Act work. While we have experienced some delays in receiving important information, most notably from SBA, we have elevated such matters to senior agency officials for an expedited resolution to ensure that our bimonthly reports and other CARES Act engagements are as comprehensive as

possible. We will continue to vigorously pursue access to information critical to our monitoring and oversight of activities in connection with the COVID-19 pandemic under the authorities provided in the CARES Act.

As discussed above, we encountered significant challenges obtaining information from SBA about the Paycheck Protection Program (PPP) established by the CARES Act. Specifically, we experienced lengthy delays in obtaining reliable information critical to our review, even including descriptions of available data. SBA initially only provided us with mostly publicly-available data and even more limited information during interviews of key staff. While we have made progress in our efforts to obtain crucial information, our efforts to ensure we receive complete and current data from SBA 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; GAO's Center for Strategic Foresight; issue-specific and technical panels; as well as our emerging issues speakers' series. We will also continually scan for international and domestic developments that affect the external environment in which GAO operates. During fiscal years 2021 and 2022, this will include:

- The **Comptroller General's Advisory Board**, whose 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 and Other Expert 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 relevant issues. After a forum, GAO generally 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 includes Fellows from around the world with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. The Center helps GAO enhance its ability to provide Congress with analysis and projected trends about potential future impacts 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 **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.
- The **Polaris Council**, a group of exceptional science, technology, and policy leaders and experts from many fields, who advise us on emerging S&T issues facing Congress and the nation.

## 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 2021 and 2022, NIAF and the regional forums will hold virtual meetings and host webinars to share best practices and address common issues facing the audit community. The forums also plan to strengthen relationships with other

sections including academia, non profits, foundations, and professional associations.

- 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 2021 and 2022, 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 2021 and 2022:

- 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 Policy, Finance, and Administration Committee; the INTOSAI-Donor Cooperation Steering Committee; and the Working Group on the Impacts of Science and Technology. GAO will also serve on the INTOSAI Governing Board and lead the task force developing its Strategic Plan for 2023-2028. Through its leadership positions in INTOSAI, GAO will continue to lead international efforts to assist its international counterparts in responding to the COVID-19 pandemic by sharing resources and best practices and engaging with stakeholders on lessons learned to avoid similar situations in the future. GAO will continue enhancing 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. The initiative aims to coordinate efforts to strengthen Supreme Audit Institutions (SAI) in developing countries. The focus will continue to be matching and developing SAIs' needs with donor funds to improve the capacity of audit organizations using a long-term Strategy for 2020-2030 that was developed under GAO's leadership.
- Leverage the 4-month ***International Audit Fellowship Program*** to enhance 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. Because of the COVID-19 pandemic, GAO cancelled the 2020 and 2021 classes and is instead developing virtual capacity building efforts and topical seminars for our international counterparts.
- Publish the ***International Journal of Government Auditing***, a quarterly publication that serves as INTOSAI's main platform for sharing information among the international public sector accountability community.

## ***Building the Capacity of Accountability Community Partners***

We will continue to grow the Center for Audit Excellence (the Center) by leveraging partnerships and expanding virtual training classes, enabling the Center to provide services during the pandemic. 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 able to undertake complex training and capacity-building projects because it can offer a wide range of services to audit organizations around the world and is authorized to charge fees for its services. Accomplishments in fiscal year 2020 and future plans include:

- ***Expanding the Center's virtual services and training classes.*** In fiscal year 2020, the Center provided training and technical assistance to audit organizations in six countries and 11 domestic organizations—including federal inspectors general and state and local audit offices. These services enhanced client organizations' understanding of internal control standards, public sector auditing standards, and performance audit planning tools and methodologies. Following the onset of the pandemic, the Center developed and began offering virtual training classes in lieu of in-person training classes. In fiscal year 2021, the Center will significantly expand the number and frequency of virtual training classes so that it can continue to serve

domestic and international audit organizations' training needs during the pandemic. In addition, the Center plans to use a variety of methods and technologies, such as virtual meeting platforms, to provide policy advice, mentoring, and other services to domestic and international organizations. These strategies will enable the Center to provide high-quality training and capacity building support to audit organizations around the world during the COVID-19 crisis and continue to expand the Center's business.

- ***Strengthening international partnerships.*** The Center expanded its work and strengthened its partnerships with international donor and accountability organizations in fiscal year 2020. Leveraging its Memorandum of Understanding (MOU) with the U.S. Agency for International Development (USAID), which was signed in 2016, the Center continued to provide training and advice to the Philippines and Dominican Republic supreme audit institutions. The Center signed three new agreements with USAID to provide assistance to audit organizations in Armenia, Georgia and Ethiopia. In addition, the Center signed new agreements with the World Bank and the State Department to conduct needs assessments of a European supreme audit institution and the Bahamas national audit organization respectively. In fiscal year 2021, GAO will focus on implementing its six ongoing international projects, identifying new opportunities for partnerships, and enhancing its reputation for excellent capacity building support to international audit institutions.

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