

Fiscal Year 2027 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 heads on ways to make the 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 GPRA Modernization Act of 2010 (GPRAMA); and the Federal Information Security Modernization Act of 2014 (FISMA).

Our audits and evaluations uniquely support Congress through original research, technical assistance, and analyses. We also help it make informed decisions across the federal budget—while producing tangible results and enhanced oversight. Our work directly contributes to improvements in a broad range 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 based on original research, it is not surprising that congressional demand for our products and services remains strong. During Fiscal Year (FY) 2025, we received requests for work from 90 percent of the full committees of Congress and about 49 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In FY 2025, our work produced \$62.7 billion in financial benefits for the federal government—a return of about \$68 for every dollar invested in GAO. Additionally, we delivered 1,295 other benefits that cannot be measured in dollars but led to program and operational improvements across the federal government. Agencies and Congress typically implement more than 70 percent of our recommendations. Additional information on our performance and accomplishments can be found in our Performance and Accountability Report for Fiscal Year 2025.¹

In addition, GAO experts testified 46 times before 31 separate committees or subcommittees on topics spanning most federal agencies and covering the broad scope of our mission areas.

A list of selected testimony topics from FY 2025 is included in Table 1.

¹ <https://www.gao.gov/products/gao-26-900644>

Table 1: Selected GAO Fiscal Year 2025 Testimony Topics

Goal 1: Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People	
- Improving the VA's Veterans Crisis Line - Implementing Key Provisions of the FAA Reauthorization Act of 2024 - Improving the VA's Oversight of State Nursing Homes - Improving the Bureau of Indian Education's Support and Oversight of Schools - Assessing HHS's Progress in Addressing Recommendations to Improve the Care of Unaccompanied Children	- Addressing Federal Real Property Challenges - Understanding Factors that Can Affect the Cleanup of Superfund Sites - Improving Oversight of EPA and DOE Spending - Disposing of Unneeded Federal Facilities to Reduce the Maintenance Backlog
Goal 2: Respond to Changing Security Threats and the Challenges of Global Interdependence	
- Improving DOD's Delivery of Weapon Systems - Enhancing TSA's Cybersecurity Efforts in Surface Transportation - Improving the Navy's Shipbuilding Practices - Mitigating Cybersecurity Threats from Quantum Computing - Addressing Challenges to the Coast Guard's Operations in the Arctic	- Addressing the Bureau of Cyberspace and Digital Policy's Efforts to Advance U.S. Interests - Addressing Priority Areas to Improve DHS Operations - Assessing the Department of State's Efforts to Implement Programs Overseas - Improving the Federal Approach to Disaster Assistance
Goal 3: Help Transform the Federal Government to Address National Challenges	
- Improving DOD's Fraud Risk Management - Addressing the VA's Software Licensing Challenges - Understanding the Federal Payment Process	- Addressing the VA's IT Modernization Challenges - Understanding Wildfire Management Technologies

Source: [GAO-26-900644](#). | GAO-26-900698

GAO Services Are 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 produce hundreds of products annually in response to congressional requests and mandates that cover all aspects of the federal government’s operations, including veterans’ health care, defense acquisitions, border security, cybersecurity, and artificial intelligence.

For example, in 2026, we issued our [16th annual report](#) to Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities.

Since 2011, this body of work has resulted in about \$774 billion in financial benefits as Congress and agencies have addressed many of our recommendations. As of March 2026, Congress and agencies had fully or partially addressed about 77 percent of the matters and recommendations (1,662 of 2,148). About 72 percent of these (1,538) were fully addressed and 5 percent (124) partially addressed. For example, The Centers for Medicare & Medicaid Services (CMS) implemented a policy change on

Medicaid demonstrations that resulted in \$169.8 billion in savings from FYs 2016 through 2024.

This work has also led to other key (non-financial) benefits. For example, the Department of Defense (DOD) and the National Nuclear Security Administration (NNSA) clarified and documented roles and responsibilities for their efforts to secure overseas nuclear materials from theft and sabotage. As a result, DOD and NNSA can better prevent duplication and improve the efficiency of their international nuclear security efforts. In addition, Veterans Affairs (VA) realigned its programs so that veterans seeking long-term care now primarily access it through VA's primary care teams. As a result of these efforts, veterans will have a more consistent experience accessing long-term care through VA medical centers.

Policymakers and the public can track the status of congressional and federal agency efforts to address the issues we have previously identified on [GAO's Duplication and Cost Savings website](#).

Progress in addressing high risk areas over the past 20 years (FYs 2006- 2025) have yielded financial benefits to the federal government totaling about \$811.5 billion. In FY 2025, our high risk work yielded 168 reports, 27 testimonies, \$52.0 billion in financial benefits, and 576 other benefits.

A complete list of these areas is shown in Table 2 and details can be found at [GAO's High Risk List](#).

GAO's High Risk Program

The High Risk List focuses attention on government operations that are vulnerable to fraud, waste, abuse, and mismanagement or in need of transformation. Congress and executive agencies have made substantial progress addressing high risk issues in recent years. Since we started the High Risk List in 1990, progress has been sufficient enough for us to remove the High Risk designation for 29 areas.

GAO produces the High Risk List every 2 years at the start of each new Congress. The 2025 list identifies a new area in need of attention by the executive branch and Congress (*Improving the Delivery of Federal Disaster Assistance*).

Table 2: GAO's High Risk List as of June 2026

High Risk Area	Year Designated
Strengthening the Foundation for Efficiency and Effectiveness	
▪ Strengthening Management of the Federal Prison System	2023
▪ Emergency Loans for Small Businesses	2021
▪ Improving Federal Programs that Serve Tribes and Their Members	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
Transforming DOD Program Management	
▪ DOD Approach to Business Transformation	2005
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Weapon Systems Acquisitions	1990
Ensuring Public Safety and Security	
▪ Improving the Delivery of Federal Disaster Assistance	2025
▪ HHS Coordination and Leadership of Public Health Emergencies	2022
▪ National Efforts to Prevent, Respond to, and Recover from Drug Misuse	2021
▪ 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
Managing Federal Contracting More Effectively	
▪ HHS Coordination and Leadership of Public Health Emergencies	2022
▪ VA Acquisition Management	2019
▪ DOD Contract Management	1992
▪ DOE's Contract Mgt. for the National Nuclear Security Administration and Office of Environmental Mgt.	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	
▪ Unemployment Insurance system	2022
▪ Managing Risks and Improving VA Health Care	2015
▪ National Flood Insurance Program	2006
▪ Improving and Modernizing Federal Disability Programs	2003
▪ Strengthening Medicaid Program Integrity	2003
▪ Medicare Program and Improper Payments	1990

Source: [GAO-26-900644](#). | GAO-26-900698

GAO's FY 2027 Budget Request Will Improve Infrastructure and Optimize Revenue Potential in a Constrained Budget Environment

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 exceptional talent in an increasingly competitive job market.

We filled entry-level positions and addressed skill gaps by bringing on 48 new staff and 196 interns agencywide in FY 2025 and used 3,556 full-time equivalent staff (FTE). Due to funding constraints for the foreseeable future, GAO recruitment efforts will focus primarily on backfilling only the most essential, critical positions while still maintaining our intern program as a pipeline for building future, entry-level capacity.

Our FY 2027 requested budget authority of \$910.3 million will enable us to address mandatory inflationary costs as well as maintain our capabilities to review the opportunities and challenges associated with: the nation's fiscal future; our national security enterprise; fraud prevention and improper payments; the evolving issues of science and technology; complex and growing cybersecurity developments; climate change risks; and rising health care costs. We expect to offset our costs by \$50.3 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 FY 2027 request will necessitate that GAO reduce staffing levels and cut almost 150 FTEs from our FY 2026 enacted budget. A significant proportion of our employees become retirement-eligible by the end of FY 2026, including a projected 36 percent of senior executive staff and 20 percent of supervisory analysts. As a result, it will become increasingly important for GAO to both backfill critical leadership positions and maintain staff capacity as much as possible.

The FY 2027 budget request prioritizes strategic investments that enhance operational efficiency, reduce costs, and generate additional revenue to supplement annual appropriations. Key technology initiatives center on evolving our technology to achieve these priorities. GAO will continue plans consolidating office space at our headquarters building and field offices. We recently entered into a new lease agreement with the Federal Trade Commission. We began leasing space to them in FY 2026. These actions are intended to help mitigate the effects of reduced budgets and rising operating costs. However, sustained funding constraints continue to pose risks to GAO's capacity to execute its mission, respond to priority congressional requests and inquiries, and consistently deliver high-quality results for the American people.

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

Table 3: Fiscal Year 2025 – 2027 Summary of GAO Budget Authority (dollars in thousands)						
Funding Source	Fiscal Year 2025 Actual		Fiscal Year 2026 Enacted		Fiscal Year 2027 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation ^a	3,540	\$807,658	3,336	\$806,994	3,190	\$854,085
Office of Inspector General	16	\$4,236	17	\$4,900	20	\$5,999
Appropriation	3,556	\$811,894	3,353	\$811,894	3,210	\$860,084
Offsetting receipts, reimbursements, and supplemental funds ^b		111,702		91,366		50,263
Total budget authority	3,556	\$923,596	3,353	\$903,260	3,210	\$910,347

Source: [GAO-26-900644](#). | GAO-26-900698

^aAppropriation includes \$5.0 million in no-year funding to evaluate program spending pursuant to the Infrastructure Investment and Jobs Act (PL 117-58). FY 2026 offsets include \$1.18 million of these funds carried forward from FY 2025.

^bIncludes offsetting receipts and reimbursements from program and financial audits; rental income; training fees, collection of bid protest system user fees; supplemental funds for specific program oversight, disaster and pandemic-related audits; and collections from the Center of Audit Excellence.

Good Accounting Obligation in Government Act Reporting

Established as a statutory office by the Government Accountability Office Act of 2008, GAO’s Office of Inspector General (OIG) independently conducts audits, evaluations, inspections, and other reviews of GAO programs and operations. It also investigates allegations regarding violations of statutes, regulations, policies, or orders involving GAO employees, contractors, programs, and operations. In addition, the OIG makes recommendations to promote economy, efficiency, and effectiveness at GAO. It issues a [semiannual report to Congress](#) detailing its activities.

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

GAO’s Strategic Plan for FYs 2022-2027² reflects the wide array of national and international issues that we cover in our mission to support Congress. Our plan, which was updated in March 2022, includes four strategic goals at the top of the hierarchy. (See Fig. 1, following the list of goals, which depicts GAO’s strategic planning hierarchy.)

Each goal is composed of strategic objectives, for which there are specific strategies taking the form of performance goals (each having a set of key efforts). To fulfill our mission, we organize and manage our resources to support our strategic goals. Our audit, evaluation, and investigative work is primarily aligned under the first three strategic goals. This includes reviews of agency budget requests and government programs and operations, which help support congressional decision-making. Our internal management work is organized under the fourth goal.

GAO conducts specific engagements because of requests from congressional

² The complete set of GAO’s strategic planning and performance and accountability reports is available online: <https://www.gao.gov/about/what-gao-does/performance>

committees and mandates written into legislation and conference and committee reports. In FY 2025, 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. Generally, that work addressed various challenges that are of broad interest to Congress.

Our four strategic goals and the related strategic objectives:

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

- Programs and Financing 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
- Financial Security and Well-Being of an Aging Population
- Fair, Responsive, and Effective System of Justice
- Housing Finance and Viable Communities
- A Stable Financial System and Sufficient Consumer Protection
- Responsible and Sustainable Stewardship of Natural Resources and the Environment
- A Viable, Safe, Secure, and Accessible National Physical Infrastructure
- Efforts to Fulfill the Federal Government's Responsibilities to Tribes, Their Members, and Individual Descendants

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

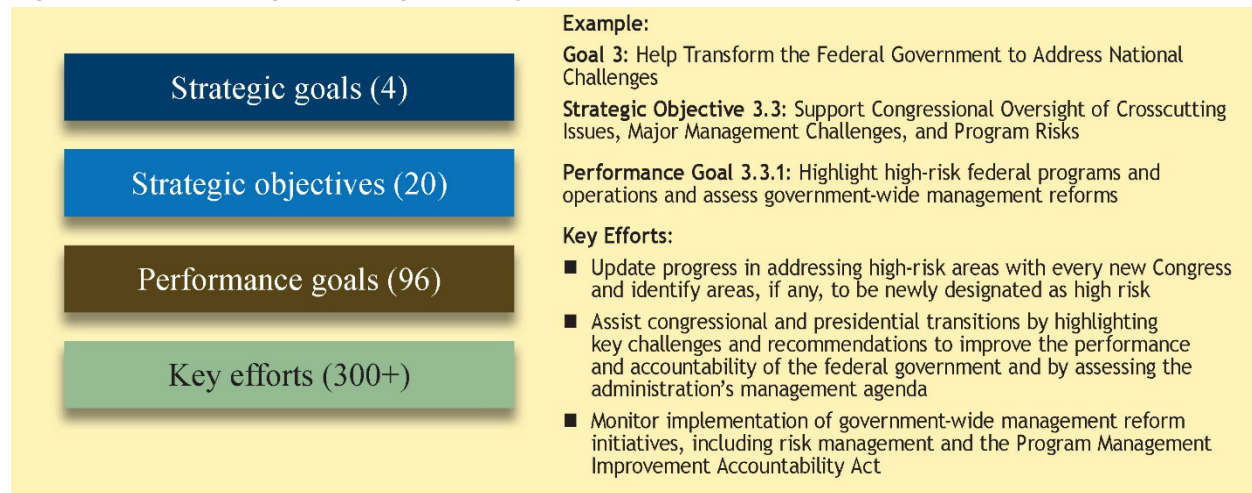
- Protect and Secure the Homeland from Threats and Disasters
- Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness
- Advance and Protect U.S. Foreign Policy and International Economic Interests
- Improve the Intelligence Community's Management and Integration to Enhance Intelligence Activities
- Ensure the Cybersecurity of the Nation

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

- Analyze the Government's Fiscal Condition and Opportunities to Strengthen Management of Federal Finances
- Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls
- Support Congressional Oversight of Crosscutting Issues and Major Management Challenges, and Program Risks
- Support Congressional Knowledge, Understanding, and Oversight of Science and Technology Issues

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

- Empower GAO's Multidisciplinary Workforce with its Wide-ranging Expertise to Continue to Excel in Mission Delivery through Strategic Talent Management
- Refine GAO's Processes to Deliver High-Quality Results and Products, and Promote Knowledge Sharing, Government Standards, and Strategic Solutions
- Provide Modern Integrated Tools and Systems in a Secure, Collaborative, and Flexible Environment

Figure 1: GAO's Strategic Planning Hierarchy and an ExampleSource: [GAO-26-900644](#). | GAO-26-900698

Summary of Annual Measures and Targets

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, 2022-2027

Performance measure	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Target	2027 Target
Results						
Financial benefits (<i>dollars in billions</i>)	\$55.6	\$70.4	\$67.5	\$62.7	\$50.0	\$50.0
Other benefits	1,262	1,220	1,232	1,295	1,200	1,200
Past recommendations implemented ^a	77%	75%	70%	77%	80%	80%
New products with recommendations	64%	63%	63%	62%	60%	60%
Client						
Testimonies	72	57	60	46	90	90
Timeliness	97%	97%	100%	98%	90%	90%
People						
New hire rate	76%	81%	83%	89%	80%	80%
Retention rate						
With retirements	93%	95%	95%	96%	92%	92%
Without retirements	97%	96%	97%	98%	96%	96%
Staff development	82%	79%	81%	84%	80%	80%
Staff utilization	84%	86%	85%	87%	80%	80%
Effective leadership by supervisors	90%	90%	91%	90%	82%	82%
Organizational climate	86%	86%	86%	88%	80%	80%
Internal operations						
Help to get the job done	78%	78%	79%	N/A ^b	N/A ^b	N/A ^b
Quality of work-life	81%	81%	78%	N/A ^b	N/A ^b	N/A ^b
IT tools	61%	65%	72%	N/A ^b	N/A ^b	N/A ^b

Source: [GAO-26-900644](#). | GAO-26-900698

^aStarting in FY 2025, we used a 5-year implementation rate to calculate the percentage of past recommendations implemented.

^bNot available. We administer our annual customer survey in January to gauge the customer experience for the prior calendar year and report the results in the next fiscal-year PAR. Calendar year 2025 data will be provided in the FY 2026 PAR.

Budgetary Resources by Goal

Table 5 provides an overview of how our human capital and budgetary resources are allocated among the strategic goals for FYs 2024–2027.

Table 5: GAO Strategic Goal Resource Allocation, Fiscal Years 2024-2027 (dollars in millions)

Strategic Goal	Fiscal Year 2024 Actual		Fiscal Year 2025 Actual		Fiscal Year 2026 Enacted		Fiscal Year 2027 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	1,285	\$327	1,270	\$298	1,198	\$294	1,147	\$312
Goal 2 Help Congress respond to changing security threats and the challenges of global interdependence	946	\$233	940	\$223	886	\$219	849	\$231
Goal 3 Help transform the federal government to address national challenges	988	\$243	1,015	\$294	957	\$282	916	\$254
Goal 4 Maximize the value of the GAO by enabling quality, timely service to Congress and being a leading practice federal agency	86	\$21	64	\$17	60	\$17	57	\$18
Direct congressional support^a	271	\$72	267	\$92	252	\$91	241	\$95
Total budgetary resources	3,576	\$896	3,556	\$924	3,353	\$903	3,210	\$910

Source: [GAO-26-900644](#). | GAO-26-900698

^aIn FY 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: [GAO's Strategic Plan](#). 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-26-900644](#). | GAO-26-900698

Table 6 presents selected benefits attributable to Goal 1 in FY 2025.

Table 6: Selected GAO Goal 1 Benefits in Fiscal Year 2025	
Financial benefits	- Recommended the Small Business Administration (SBA) implement a comprehensive oversight plan to detect fraud in its COVID-19 Economic Injury Disaster Loan program (\$16.6 billion) - Recommended the Centers for Medicare and Medicaid Services (CMS) require spending estimates for Medicaid demonstrations be based on recent cost data (\$15.7 billion) - Recommended the Department of Energy (DOE) adopt a risk-informed framework for radioactive waste cleanup at its Savannah River Site, resulting in accelerated waste cleanup (\$5.0 billion)
Other benefits	- Prompted the Department of Education to issue new guidance and training to colleges and states to help connect eligible students with SNAP benefits - Recommended Health and Human Services' (HHS) Indian Health Services (IHS) make improvements to serious medical event data and documentation, which resulted in improved patient safety and care - Recommended clearer guidance to the Internal Revenue Service (IRS) and the Department of Labor (DOL) on transferring unclaimed retirement funds to states, which will increase the likelihood of account owners reclaiming their savings
Testimonies	- Improving veterans access to health care - Improving HHS oversight of the Temporary Assistance for Needy Families (TANF) program - Understanding factors that can affect the cleanup of Superfund sites

Source: [GAO-26-900644](#). | GAO-26-900698

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

Table 7: GAO's Strategic Goal 1 Annual Performance Results, 2022-25, and Targets, 2026-27 (dollars in billions)						
Performance measures	2022 Actual	2023 Actual	2024 Actual^a	2025 Actual^a	2026 Target	2027 Target
Financial benefits	\$10.3	\$13.6	\$45.0	\$42.8	\$16.0	\$16.0
Program and operational benefits	307	314	338	313	276	276
Testimonies	30	21	26	14	39	39

Source: [GAO-26-900644](#). | GAO-26-900698

^a We do not expect the large financial benefits achieved in FYs 2024 and 2025 to continue in FY 2026 and FY 2027.

Table 8 provides examples of work that GAO plans to conduct during FYs 2026 and 2027 under Goal 1.

Table 8: Examples of GAO's Planned Work under Goal 1 for Fiscal Years 2026 and 2027
Financial Security - Examine trends that affect health care spending, including out-of-network billing, accuracy of Medicare physician payment rates, concentration in health insurance markets, and implementation of the Medicare drug price negotiation - Assess the availability and use of federal programs to address housing and homelessness issues within American Indian/Alaska Native and Native Hawaiian populations - Assess federal oversight of care for vulnerable populations, including care provided by Medicare hospice providers and assisted living facilities that participate in Medicaid
Social Programs - Assess Social Security Administration's (SSA) efforts to identify and address the root causes of overpayments to disability beneficiaries - Assess efforts to address the nation's behavioral health needs, including examining the federal suicide and crisis lifeline, suicide prevention among servicemembers and veterans, and Veterans Affairs (VA) referrals to behavioral health providers - Review rework in VA's disability claims and appeals processes that contribute to delays in decisions for veteran claimants
Effective Systems - Examine federal efforts to improve transit and highway systems effectiveness - Review federal efforts to collaboratively plan for wildfire mitigation and risk reduction - Review federal improvements to aviation safety, operations, service, and infrastructure

Source: [GAO-26-900644](#). | GAO-26-900698

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 in an evolving national security environment.

Table 9 presents selected Goal 2 benefits in FY 2025.

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-26-900644](#). | GAO-26-900698

Table 9: Selected GAO Goal 2 Benefits in Fiscal Year 2025	
Financial benefits	- Prompted DOD to make changes to the costs, schedules, and performance of its highly classified defense systems (\$4.0 billion) - Recommended the Federal Emergency Management Agency (FEMA) take steps to ensure accurate National Flood Insurance Program (NFIP) premium rates (\$652 million) - Identified unobligated balances with the State Department's Security, Construction, and Maintenance Costs account (\$224 million)
Other benefits	- Recommended changes to the Department of Homeland Security's (DHS) internal audits of shared data to improve privacy, civil rights, and civil liberties protections - Recommended changes to improve the Navy's efficiency and effectiveness in developing new ship designs that will more quickly meet its needs in responding to evolving maritime threats - Identified improvements to the Department of Energy's (DOE) insider threat program that will better position the agency to centrally manage and respond to these threats - Prompted the State Department to implement over 200 recommendations to improve its cybersecurity program
Testimonies	- Mitigating cybersecurity threats from quantum computing - Improving the federal approach to disaster assistance - Assessing the State Department's efforts to implement programs overseas - Addressing military readiness challenges across the air, sea, ground, and space warfighting domains

Source: [GAO-26-900644](#). | GAO-26-900698

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

Table 10: GAO's Strategic Goal 2 Annual Performance Results, 2022-25, and Targets, 2026-2027 (dollars in billions)						
Performance measures	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Target	2027 Target
Financial benefits	\$3.2	\$6.9	\$16.0	\$12.3	\$11.4	\$11.4
Program and operational benefits	497	372	449	609 ^a	382	382
Testimonies	20	18	15	14	17	17

Source: [GAO-26-900644](#). | GAO-26-900698

^aWe do not expect the numerous other benefits achieved in FY 2025 to continue in FY 2026 and FY 2027.

Table 11 provides an example of work GAO plans to conduct during FYs 2026 and 2027 under Goal 2.

Table 11: Examples of GAO's Planned Work under Goal 2 for Fiscal Years 2026 and 2027
Military Capabilities and Readiness - Evaluate DOD's ability to operate in a contested environment against near-peer adversaries, and the military's efforts to staff, equip, train, and sustain forces and capabilities to meet national security needs - Assess military health system changes, quality of life issues for DOD military and civilians, the functioning of the military justice system, and facilities management - Assess DOD and the military departments' capability portfolio management reforms, including any effect on fielding of capabilities that meet high-priority warfighting needs
Homeland Security - Assess the policies and processes the Department of Homeland Security (DHS) uses to fund major acquisition programs, including how they are used to manage affordability - Examine the expansion and costs of immigration detention facilities and operations - Assess cybersecurity risks to our nation's food and agriculture critical infrastructure
Foreign Policy - Review and assess the Foreign Assistance transformation - Review and assess U.S. security cooperation program execution and ongoing reform efforts - Assess and examine aspects of the global competition between the United States and China

Source: [GAO-26-900644](#). | GAO-26-900698

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 FY 2025.

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-26-900644](#). | GAO-26-900698

Table 12: Selected GAO Goal 3 Benefits in Fiscal Year 2025	
Financial benefits	- Recommended DOD explore use of commercial satellites for its polar communications system (\$777 million) - Recommended improvements to Veterans Affairs (VA) management and purchase of software licenses (\$126 million) - Recommended changes to the Social Security Act to allow the Social Security Administration (SSA) to share more complete death data with the Treasury’s Do Not Pay system, resulting in reduced improper payments (\$109 million)
Other benefits	- Prompted Congress to amend the Single Audit Act, improving the oversight of trillions of dollars of government spending - Recommended improvements to the Internal Revenue Service’s (IRS) IT system controls, which will improve its financial management processes and protect taxpayer data - Helped strengthen Veterans Health Administration (VHA) employment policies related to controlled substances by recommending the VHA implement the Drug Enforcement Administration’s (DEA) controlled substance waiver policies - Recommended the Department of Homeland Security (DHS) establish procedures related to its personally identifiable information (PII)-detection AI component to strengthen oversight, ensure correct operation, and mitigate privacy risks
Testimonies	- Improving DOD’s fraud risk management - Improving and modernizing VA Electronic Health Records - Understanding wildfire management technologies - Addressing the VA’s IT modernization challenges

Source: [GAO-26-900644](#). | GAO-26-900698

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

Table 13: GAO's Strategic Goal 3 Annual Performance Results, 2022-25, and Targets, 2026-2027 (dollars in billions)

Performance measures	2022 ^a Actual	2023 ^a Actual	2024 Actual	2025 Actual	2026 Target	2027 Target
Financial benefits	\$42.1	\$52.0	\$6.5	\$7.6	\$5.9	\$5.9
Program and operational benefits	458	444	445	373	380	380
Testimonies	22	22	19	18	22	22

Source: [GAO-26-900644](#). | GAO-26-900698

^aIn fiscal years 2022 and 2023, we achieved \$42.1 and \$52 billion in financial benefits, respectively. We do not expect the same level of results in FY 2026 and FY 2027.

Table 14 provides an example of work that GAO plans to conduct during FYs 2026 and 2027 under Goal 3.

Table 14: Examples of GAO's Planned Work under Goal 3 for Fiscal Years 2026 and 2027

Management Challenges/Risks

- Assess federal agencies' efforts to modernize legacy systems, including the Federal Aviation Administration's (FAA) Air Traffic Control system and Census data collection systems
- Review and assess Veterans Affairs (VA) implementation of any changes made to its organizational structure that supports its acquisition function, which is currently complex and distributed across offices and administrations
- Assess federal agencies' efforts to modernize legacy systems, including FAA's Air Traffic Control system and Census data collection systems

Accountability

- Evaluate federal agencies' efforts to estimate improper payments, identify root causes, and implement corrective actions
- Assess federal oversight of audit findings and corrective actions relating to certain nonfederal entities that receive and spend federal awards
- Perform the annual audit of the government's consolidated financial statements and several other agencies, including the Internal Revenue Service (IRS), the Securities and Exchange Commission (SEC), and the Federal Deposit Insurance Corporation (FDIC)

Fiscal Condition of the Government

- Analyze the federal government's fiscal condition and its long-term outlook, including key drivers and opportunities to change the long-term fiscal path

Technology Assessments

- Conduct assessments to enhance congressional knowledge and understanding of emerging issues, such as medical wearables in clinical decision-making, water quality sensors, and technologies to reduce critical mineral dependence.
- Assess federal science and technology efforts by, for example, evaluating agency safeguards to ensure the security of federally funded research, and the status of implementing semiconductor manufacturing and research initiatives

Source: [GAO-26-900644](#). | GAO-26-900698

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 multidisciplinary workforce with wide ranging expertise, 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 FY 2025.

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-26-900644](#). | GAO-26-900698

Table 15: GAO’s Selected Goal 4 Accomplishments in Fiscal Year 2025

<i>Empower GAO’s workforce to excel in mission delivery through strategic talent management</i>	• Successfully managed a year-round program for 189 analysts and operations interns, providing GAO with a continuous pipeline of vetted, trained staff to meet agency needs • Delivered customized workshops to improve managers’ ability to support employees during rapid changes in technology, processes, and staffing • Worked with GAO Employees Organization, International Federation of Professional and Technical Engineers Local 1921, to negotiate on a variety of initiatives, including the Enterprise Content Management (ECM) system and the new time and attendance application system
<i>Refine GAO’s processes to deliver quality results and products and promote knowledge sharing</i>	• Operationalized and supported GAO’s Artificial Intelligence Council by facilitating four meetings in FY 2025, and enhancing internal coordination to promote knowledge sharing and innovation • Issued the 2025 revision of the Standards for Internal Control in the Federal Government, known as the “Green Book,” which sets the standards for an effective internal control system for federal agencies • Expanded accessibility to all standard GAO reports and testimonies by implementing HTMS in addition to PDF, enabling viewing on mobile and other devices
<i>Evolve technology within a secure environment</i>	• Improved capacity to advance GAO’s complex analytical and exploratory computing functions to support mission needs through a dedicated, cloud-based computing environment • Enhanced GAO’s generative AI system by identifying metrics to assess whether system responses are grounded and relevant • Enhanced GAO’s organizational change management dashboard to identify interdependencies, reduce collisions, and enable data-driven decisions while minimizing operational disruptions

Source: [GAO-26-900644](#). | GAO-26-900698

Table 16 provides an example of work that GAO plans to conduct during FYs 2026 and 2027 under Goal 4.

Table 16: GAO’s Planned Work under Goal 4

Strategic Talent Management

- Continue to develop and retain a highly skilled and multidisciplinary workforce to meet our mission in providing Congress timely, relevant, and nonpartisan information and recommendations
- Continue to prepare for the transition to an Electronic Official Personnel File (e-OPF), which involves converting GAO Official Personnel Files (OPF) from paper to an electronic format, leveraging OPM’s e-OPF IT System
- Leverage existing and emerging technology to enhance operational efficiency

Streamlined Process and Knowledge Sharing

- Continue to provide mentoring and coaching services to managerial and select non-managerial staff, including one-on-one and group sessions
- Continue to offer a range of course offerings to operations staff, including project management and managing effective teams
- Continue to maintain a catalog of courses that focus on analyst and auditor skills, including auditing techniques, developing impactful recommendations, and leveraging Artificial Intelligence (AI)

Technology to the Forefront

- Continue piloting generative AI use cases for GAO work—using GAO products, legislative documents, and other trusted information sources—to enhance productivity, knowledge management, and operational capacity
- Utilize proven technology and data science prototypes into a secure and accessible environment to enhance productivity and operational effectiveness
- Expand GAO’s Analytics Foundry—the secure cloud computing environment—to support GAO engagement analyses in addition to supporting specialized data science projects, emerging technology prototypes, and products developed by the Innovation Lab
- Strengthen our cybersecurity protection of organizational assets with expanded tools and capabilities that also safeguard data and mitigate risk

Source: [GAO-26-900644](#). | GAO-26-900698

Management Challenges

The Comptroller General, the Executive Committee, and other senior executives identify management challenges through the agency's risk management, strategic planning, internal controls, and budgetary processes. We monitor our progress in addressing these challenges through our performance and accountability processes and ask our Inspector General (IG) to comment on management's assessment of these challenges each year.

Our approach is similar, in effect, to the requirements applicable to executive branch agencies (which do not apply to GAO). It also reflects the longstanding practices of the Executive Committee and our IG in identifying management challenges. In FY 2025, we identified the following three management challenges: managing change, meeting our IT needs, and managing our real property.

Challenge: Managing Change

Managing issues and initiatives with enterprise-wide impacts can be challenging for a number of reasons. Careful planning, strong collaboration, and effective communication are needed to ensure that major changes have minimal effects on the workforce. GAO managed a number of significant changes in FY 2025.

Budget uncertainty. For the last 3 years, GAO has operated under a flat budget, which has significantly impacted agency operations, including hiring. As a knowledge organization, more than 80 percent of our annual budget is allocated to personnel. Operating under a multi-year flat budget has greatly reduced our ability to hire entry-level employees. In FY 2025, GAO hired fewer than 10 entry-level employees, down from 88 in FY 2024, and 201 in FY 2023. Without ongoing entry-level hiring to replace attrition, GAO is at increased risk of not maintaining sufficient resources to address high-priority congressional mandates and requests in a timely manner. Our non-

personnel budget has been similarly impacted across the board.

Agencywide IT rollouts. In FY 2025, we managed several major agencywide IT rollouts requiring high levels of coordination and communication. These rollouts touched every employee and included: implementing a new time and attendance system, introducing a new enterprise content management system, upgrading to a more current operating system, and transitioning from building access cards to Personal Identity Verification (PIV).

The related challenges included: (1) managing risk, (2) synchronizing rollouts for maximum efficiency, (3) providing clear, timely, and actionable training and other resources to help employees through each new implementation, (4) ensuring timely and effective communication, and (5) designing and executing a change management strategy that focuses on employees.

Challenge: Meeting Our IT Needs

Evolving our technology is a key to delivering on our mission of providing value to Congress within a constrained budget environment and is a government-wide challenge.

Protecting data and information. GAO accesses, stores, and analyzes sensitive information from the agencies and entities it audits. We are legally required to maintain the same level of confidentiality for information as is required of the head of the agency from which it is obtained. Data are our primary assets, and protecting this information is our top IT priority.

We are continually making investments to protect data through our implementation of additional cyber security software and must remain vigilant for future challenges. GAO has experienced a 30 percent increase in cyberattacks on our network with threat actors using AI to launch increasingly sophisticated attacks. We prioritize allocating the resources

necessary to ensure our data and information are protected and must continue to be nimble and responsive to future needs.

Evolve Technology. Congressional demand for our work remains high and we must leverage IT to help manage this demand and deliver on mission. Ensuring that GAO staff have the necessary IT tools to efficiently and effectively carry out their work is a top priority and focus.

Over the last year, GAO has migrated over 95 percent of our computing to a cloud environment; however, many systems still require further consolidation or changes. Additionally, GAO is leveraging AI to support audits, analytics, and employee development. We will continue to identify and explore AI use cases and other emerging technology to the extent our budget permits.

Challenge: Managing Our Real Property

GAO owns its Washington, D.C., Headquarters (HQ) building and leases offices in 11 locations around the country. Managing these resources efficiently in response to evolving agency needs requires flexible strategic planning and organized execution.

Optimizing HQ. Responsible stewardship of our HQ building is a long-standing priority. Currently, GAO leases out more than 200,000 square feet of HQ space to other federal tenants, and our current optimization plan includes leasing out an additional 500,000 square feet. In a constrained budget environment with very limited hiring, our challenge is to ensure we are appropriately staffed to manage and serve a growing tenant population. We continue to address needed building maintenance, including electrical; heating, ventilation, and air conditioning (HVAC); and interior and window upgrades. Flat budgets have limited our ability to address some of these critical issues.

Managing field office space. As part of ongoing efforts to optimize and consolidate our leased space, GAO has reduced the total square footage and the annual costs for our field office space by 40 percent over the last decade. We are currently executing plans for further reductions in field office square footage by 80 percent or more with an anticipated cost avoidance of approximately \$5 million annually over the coming years. We have requested leasing authority from Congress to eliminate our dependence on the General Services Administration (GSA), which will provide more direct and efficient management of our field office space and leases.

Mitigating External Factors

For FY 2025, GAO produced substantial benefits for every dollar invested in us and supported congressional oversight across a wide array of government programs and operations. We did so while navigating the following five external factors, many of which will likely remain relevant in the coming years.

Managing the Amount and Complexity of the Work Requested of Us

The vast majority (95 percent) of our work comes from Congress. We give highest priority to congressional mandates, followed by requests from committee and subcommittee leadership. In FY 2025, GAO received 133 mandates in laws, congressional resolutions, and conference and committee reports and close to 405 requests from 95 percent of the standing committees and subcommittees in Congress.

The issues that we are asked to examine are often complex, nuanced, involve multiple agencies, and require cross-cutting staff expertise. For example, we conducted work and issued reports on federal agencies' and businesses' efforts to counter scams, federal support for science, technology, engineering, and math education in rural areas.

The volume and complexity of the work, combined with the time it can take to complete objective, balanced, and rigorous analyses that meet government auditing standards, means that it may take months before we are able to begin new work. To meet real-time information needs, we provide short-term technical assistance to Congress, such as white papers, data analysis, and comments on proposed legislation. In FY 2025, we provided over 640 instances of technical assistance. We continue to analyze congressional contact data to understand the nature and extent of these services.

To manage the demand for our services, we continuously communicate with congressional clients to understand their priorities, sequence and scope work to meet those priorities, and provide them regular updates on our work.

Ensuring Our Work Meets Evolving Congressional Priorities

Congressional priorities can shift quickly. Notably, national emergencies and natural disasters can quickly shift Congress's priorities for our work. Due to our track record of quickly responding to changes in congressional priorities and needs—and providing real-time, high-quality, and fact-based information—Congress regularly relies on us in times of emergencies or significant federal government action. For example, Congress included provisions for GAO to provide oversight of the disaster assistance provided in response to Hurricanes Helene and Milton in the American Relief Act, 2025. To ensure our work supports legislative and oversight priorities, the Comptroller General, our Congressional Relations staff, and other senior officials regularly communicate with our congressional clients about their priorities and update them on ongoing and planned work.

Additionally, to help ensure that we are working on the highest priorities and are positioned to respond to changing priorities, we work with Congress to revise or repeal certain existing mandates. Specifically, we work to revise or repeal mandates that would

result in GAO duplicating work done by others, where there is evidence that the program has been assessed or an issue has been remedied, or where Congress's priorities have changed. In FY 2025, we closed out one such mandate.

After we complete our work, we survey congressional staffers on the usefulness and timeliness of our products. We ask for this feedback for every product that we issue. While we have refined survey questions and the delivery platform to make it quicker and easier for staffers to respond on their mobile devices, the survey response rate remains low. Nevertheless, we believe that providing congressional staff the opportunity to share their views is important for gauging how we meet congressional demand, including changing priorities.

Supporting All Members of the Congress

While GAO accepts requests from all members of Congress, the volume of work from mandates and committee requests leaves no resources for us to conduct audits requested by individual members. Recognizing this gap, GAO has taken several steps to better meet the information and oversight needs of individual members and to provide staffers with onsite assistance and outreach.

GAO staff are available 5 days a week in the Agency Connection Center, located in the Longworth House Office Building, to answer impromptu questions or connect congressional staff to GAO's subject-matter experts. GAO's Chief Scientist and appropriations lawyers also hold weekly office hours in Longworth, during which any congressional staff can meet with them. GAO holds knowledge transfer events and offers just-in-time assistance to share information and expertise. In FY 2025, GAO held 14 events in the Longworth space intended to provide technical expertise on selected topics, such as events on data privacy in AI, quantum technology, and water rights, and

just-in-time assistance on the debt limit and disaster assistance programs after the California fires.

GAO senior executives also serve as “ambassadors” to the offices of members who do not hold leadership positions in Congress. Ambassadors are responsible for contacting their respective member offices periodically to highlight GAO services—such as short turnaround assistance—available to them. Since the beginning of the 119th Congress, ambassadors have contacted over 180 members.

Finally, GAO has partnered with the Congressional Staff Academy to deliver foundational training to House staff, such as on contracting and an AI “boot camp.” As we work to increase awareness of GAO’s availability and build our education and outreach programming, we will identify additional ways to support congressional staffers.

Managing Agency Reviews of and Comments on GAO Draft Products

Obtaining comments from the audited agency on a draft product is a required and important step in the audit process. Through the agency comment step, agencies provide their views on our draft findings, conclusions and recommendations, which we include in the final report. In FY 2025, we continued to experience delays in agencies providing us comments, which affects our ability to respond to Congress’s need for information.

Additionally, draft products potentially containing controlled unclassified information or classified information are required to undergo agency sensitivity and security reviews. GAO relies on these agency reviews, as they help ensure that this information is appropriately protected—while enabling GAO to provide robust reports to Congress. However, these reviews can sometimes take several months, affecting GAO’s ability to provide information to Congress in a timely manner.

In particular, GAO has experienced delays in receiving the results of sensitivity and security reviews from the Department of Defense (DOD) and the intelligence community. As we recently reported, between May and November 2024, DOD was late in submitting more than half of agency comments (55 percent) and sensitivity (88 percent) and security (67 percent) reviews within the 30-day deadline.

DOD’s timeliness in providing agency comments and sensitivity and security reviews has decreased significantly from December 2022 to November 2024. Specifically, the average number of days DOD took to provide agency comments on draft GAO reports increased by 23 percent over the 2-year period. For sensitivity and security reviews, the average number of days DOD took to review our reports increased by 58 percent and 138 percent, respectively, during this same period.

With respect to the intelligence community, as in previous years, the Office of the Director of National Intelligence (ODNI) has generally not provided formal comments on GAO draft products. However, ODNI has made improvements that have helped to shorten timelines for sensitivity and security reviews.

We will continue to monitor these matters and work with both DOD and the intelligence community to maintain improvements in the years to come as well as to make improvements regarding the submission of agency comments to the extent possible.

Accessing Agency Information

Access to information also plays an essential role in our ability to report on issues important to Congress and the American people. We have typically reported that federal departments and agencies have generally cooperated in providing us access to requested information or in working toward mutually acceptable accommodations. Our experience in FY 2025 was markedly different, as we were repeatedly denied

access to the same types of information that we have obtained in the past. Though we were able to obtain sufficient information to complete our work in many cases, our experience reflected a change in approach in the executive branch.

Our experience with information on apportionments provides a particularly significant example of this departure from past practice. Apportionments are the amounts OMB distributes to departments and agencies to achieve an efficient and orderly use of funds and prevent obligation in a manner that would result in the need for a deficiency or supplemental appropriation. In March 2025, OMB took down a statutorily required public website containing such information, asserting that apportionments are pre-decisional and deliberative information. We sent a letter to the OMB Director noting that we disagreed with OMB's assertion on the grounds that apportionments are legally binding decisions on agencies under the Anti-deficiency Act and, as such, cannot be pre-decisional or deliberative. In July 2025, the United States District Court for the District of Columbia ordered OMB to restore the website and to disclose the information withheld since its removal. In August, the United States Court of Appeals for the District of Columbia Circuit directed that OMB follow the district court's order and restore the website while the case is pending appeal.

Readily available apportionment information facilitates our review of potential impoundments under the Congressional Budget and Impoundment Control Act of 1974. Specifically, the availability of apportionment information provides a crucial indication of whether executive branch officials intended to withhold funds from obligation or expenditure, which is central to an analysis of compliance with the ICA. The apportionment data required to be reported on the OMB website would have been relevant to several of the ICA decisions we issued in FY 2025. Following the restoration of the website, we used the information in our ICA work for additional discussion of access

matters in the context of our appropriations law work.

Our difficulty in obtaining needed information in FY 2025 extended beyond apportionment information. For example, during FY 2025, we encountered significant difficulties obtaining information from the Department of Homeland Security (DHS) for an audit related to humanitarian parole processes for noncitizens with U.S. resident supporters. Working through these access issues required a substantial amount of time and effort that delayed our work. We were able to obtain information to successfully complete our review, but DHS did not provide all requested documentation on fraud risks and implementation of parole processes, so we were unable to confirm with documentation certain testimonial information we collected for our review.

In connection with engagements concerning agencies' management and disclosure of sensitive personal, financial, and other information, we requested standard information about agency information technology (IT) systems and the protection of data across the executive branch. Among other things, we requested copies of existing data protection and security policies, administrative documentation of agency activities, and descriptions and responsibilities for personnel who accessed such IT systems. We have routinely obtained this type of information—which should be readily available—across administrations.

Several agencies had not provided the information requested for these engagements by the end of FY 2025. For example, the Departments of Veterans Affairs, Health and Human Services, and Homeland Security provided only very limited information, without offering any substantive explanation. In addition, the Department of Education provided very limited information, asserting that pending litigation precluded disclosure to GAO, and the Small Business Administration provided no information, questioning the appropriateness of GAO conducting work in response to Committee Ranking Member

requests. These responses and others—failing to provide information that GAO is entitled to and that agencies are obligated to provide by law—substantially delayed our work prior to the lapse in appropriations and shutdown at the end of the fiscal year. We are continuing to work with these agencies in FY 2026 to obtain information to complete this work.

In FY 2025, we sought to resolve access disputes with federal agencies through accommodations that would allow our work to move forward. This approach is consistent with the federal courts' expectation that branches of government resolve disputes over the sharing of information through a dynamic process that reflects their different roles. The development of mutually acceptable accommodations requires the active engagement of senior leadership officials at GAO and audited agencies. This approach has long been a hallmark of GAO's work and it was a key determinant of meaningful progress on access issues in FY 2025. GAO remains committed to such a process to facilitate our access to the critical information needed to support Congress in its legislative, appropriations, and investigative functions.

Collecting Input from Experts

To ensure we continue to meet a wide range of congressional information needs, we will continue gathering information and perspectives on emerging issues, trends, and lessons learned from the domestic and international audit and foresight communities. These include advisory boards, working groups, and forums; GAO's Center for Strategic Foresight; and issue-specific and technical panels. These efforts ensure GAO plans effectively and remains an agile organization ready to respond to congressional priorities and issues of greatest national importance. During FYs 2026 and 2027, this will include:

- The ***Comptroller General's Advisory Board*** with members from the public,

private, and nonprofit sectors having broad expertise related to the strategic objectives outlined in our 2022-2027 Strategic Plan.

- The ***Domestic Working Group***—composed of the Acting Comptroller General; representatives of 20 federal, state, and local government audit organizations; and one tribal representative—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 as well as issues affecting the state and local audit community. The goal of each forum is to facilitate a discussion among leaders and experts in various fields that enhances efficiency, effectiveness and oversight of federal funds and accountability of public sector spending.
- The ***Center for Strategic Foresight*** includes experts with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. The Center leverages the knowledge of external experts and internal GAO subject matter experts to enhance our ability to identify trends. The Center also helps ensure GAO is ready to provide Congress with analysis about emerging issues and potential future impacts on federal agencies and programs.

In addition, we will continue to enhance our strategic and annual planning efforts through four issue-specific and technical panels:

- The ***Advisory Council on Government Auditing Standards*** provides input and recommendations to the Comptroller General in his/her 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** is composed of experts from the financial management community. They 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** is composed of deans, professors, and other academics from universities across the nation. Perspectives from this panel help GAO remain an employer of choice and recruit, retain, and develop staff with the wide range of skills and experience needed to meet the evolving and dynamic information needs of Congress both today and in the future.
- The **Polaris Council**—a group of science, technology, and policy leaders and experts from many fields--advise us on emerging science and technology 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 accountability and oversight missions, notably through the following organizations:

- The **National Intergovernmental Audit Forum** (NIAF) and 10 regional

intergovernmental audit forums, through which GAO connects with federal, state, and local audit organizations. In FYs 2026 and 2027, the forums will bring auditors together for knowledge-sharing that enhances oversight across the federal, state, and local levels of government.

- The **Council of Inspectors General on Integrity and Efficiency (CIGIE)**, which was created by statute in 2008, is composed of federal Inspectors General (IG). GAO coordinates with this council and individual IGs to facilitate our audit work, avoid overlap and duplication of effort, and share best practices in public sector accountability, financial oversight, and fraud prevention.
- The **International Organization of Supreme Audit Institutions (INTOSAI)**, which is composed of more than 190 national audit offices, is our primary vehicle for collaborating internationally on oversight matters to the benefit of U.S. interests. In FYs 2026 and 2027, GAO will serve on the INTOSAI Governing Board, lead INTOSAI communication efforts, and work with 26 bodies on key issues including strengthening economic stability and improving international public-sector audit standards.

Building the Capacity of Accountability Community Partners

GAO also advances U.S. interests and oversight of federal resources worldwide by promoting good governance, transparency, and institutional effectiveness through capacity building and knowledge sharing with our counterparts around the globe. These actions help build partnerships, reinforce government accountability, and strengthen public confidence in government institutions to the benefit of the United States. GAO will continue strengthening professional standards, providing technical assistance,

building capacity, and developing and disseminating best practices in FYs 2026 and 2027.

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GAO's Mission

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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