AUDIT

Information Technology Modernization: Enhanced Controls Could Help GAO Ensure Decisions Are Documented and Stakeholders Are Fully Informed

OIG-26-2

August 26, 2026

Table of Contents

Introduction

In fiscal year (FY) 2021, GAO established an information technology (IT) modernization plan, which GAO paid a contractor about $1 million to develop. The modernization initiatives would prepare the agency's workforce for cloud capabilities, develop governance processes, and migrate applications to the cloud. The plan detailed three phases for the estimated 5-year time frame at a cost of about $29 million for implementation. In addition to new initiatives, the plan also consolidated existing efforts to modernize the agency's IT.

In FY 2022, Congress requested that GAO provide an action plan detailing the "schedule, cost, and implementation plan ensuring robust, secure, and resilient data center infrastructure for agency IT systems and data."[1] In response, GAO summarized the IT modernization plan and explained the agency was in the process of implementing the plan.[2] This report presents the results of the Office of Inspector General's (OIG) self-initiated audit of the GAO IT Modernization Plan. The objective was to assess GAO's progress implementing its IT modernization plan. Details regarding the OIG's scope and methodology are included in appendix I.

Results in Brief

As GAO's IT modernization efforts evolved, it transitioned from the comprehensive 5-year IT modernization plan to an ongoing modernization strategy which incorporated most of the initiatives from the plan.[3] However, GAO did not document the agency's transition from the plan. GAO officials acknowledged that the decision to evolve the agency's IT modernization efforts could have been better documented. As a result of the lack of documentation and staff turnover, officials responsible for IT modernization were not fully aware of the decision-making process that resulted in the agency transitioning away from the plan.

Further, GAO could not easily provide the OIG with the total costs of the initiatives in the GAO IT Modernization Plan. According to a GAO official, the agency fully tracked costs. However, some smaller IT plan initiatives were tracked as activities under larger projects and individual activities were not identified as plan efforts in GAO's cost tracking system. Taking steps to ensure that all significant activities are appropriately identified could help GAO report costs more effectively in the future.

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[1] GAO, *Action Plan in Response to the Joint Explanatory Statement 117-98*, (Washington, D.C.: undated), 3. *See also* Joint Explanatory Statement accompanying the Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 136 Stat. 49, 51 (Mar. 15, 2022); 168 Cong. Rec. H2916 (Mar. 9, 2022).

[2] *Action Plan in Response to the Joint Explanatory Statement 117-98*, 3.

[3] GAO reported that 39 of the 61 initiatives were completed as of May 2026.

Finding 1: Enhanced Controls Could Help GAO Ensure Significant Changes Are Better Documented

When GAO established the plan in FY 2021, the initiatives in the plan were estimated to be completed by September 2026. Even though GAO's IT modernization efforts have evolved from the use of the modernization plan, according to GAO, 39 initiatives were completed while others remain in progress, were incomplete, or were replaced. Table 1 below details the status of the IT modernization plan initiatives as of May 2026.

Table 1: GAO IT Modernization Plan Initiative Status as of May 2026

	Completed	Ongoing	Canceled	Replaced	Paused	Total
Number of Initiatives	39	14	1	1	6	**61**

Source: OIG analysis of GAO's May 2026 data. | OIG-26-2

While GAO continues its efforts to modernize IT, GAO did not document the decision to transition from the comprehensive 5-year GAO IT Modernization Plan to an ongoing modernization strategy. The plan was a key element of IT modernization. IT modernization is a significant effort at GAO, and the agency regularly updated congressional stakeholders about the efforts. As noted above, the agency provided Congress with a summary of the plan. In addition, in its public FY 2024 Performance Plan, GAO listed IT modernization as a management challenge and stated: "Our 5-year IT modernization plan, adopted in FY 2022 . . . will result in improvements in IT efficiency, agility, innovation, and sustainability."[4]

Both the former acting and current Chief Information Officer (CIO) confirmed the plan was no longer actively in use when they assumed their roles in February 2023 and May 2023, respectively. Instead, officials explained that their focus was on managing the individual modernization efforts that were then ongoing and explained the initiatives from the plan aligned well with ongoing efforts as evidenced by the status of the plan initiatives.

Federal internal control standards state that organizations are responsible for documenting significant events.[5] The decision to evolve from the approximately $1 million plan occurred less than 18 months after it was finalized. Subsequent GAO officials stated prior agency officials may not have believed there was a decision to document, as this was an evolution of ongoing efforts. Officials also stated that "[t]he control mechanism for significant changes and decisions to be documented internally is not a specific control or step—it is part of the overall process and development of the

[4] GAO, *Fiscal Year 2024 Performance Plan*, GAO-23-900466 (Washington D.C., July 21, 2023), I – 21.

[5] GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: Sept. 10, 2014), 48.

plans and documents….” Officials further stated that the agency’s Executive Committee provides direction and oversight of GAO’s projects and budget decisions. As part of this oversight, the Executive Committee is briefed on the progress of implementing these initiatives.

As a result of the prior leaders not documenting this decision and staff turnover during the CIO transitions, senior executives responsible for IT modernization were unaware of the decision-making process used to transition from the plan. GAO officials acknowledged that the decision could have been better documented.

Finding 2: Better Identification of IT Costs Would Improve GAO’s Ability to Report Costs for Future Efforts

GAO’s cost tracking system did not identify individual activities as GAO IT Modernization Plan initiatives. According to a GAO official, the agency has a system for tracking IT costs, but some smaller initiatives were tracked as activities under larger projects that were not solely related to the plan. The official further stated individual project activities were not identified in the system as plan efforts. Consequently, some of the costs could not be separated easily and would have required the agency to manually review the data in its system.

GAO officials stated that because IT modernization efforts have evolved from GAO’s IT Modernization Plan, the agency has not reported on these costs. Further, as the system did not identify plan initiatives, an official stated that identifying the total costs related to GAO’s IT Modernization Plan would not be cost effective. While the IT modernization plan initially identified the total cost of the initiatives as $29 million, it would be difficult for GAO to determine the total costs for the initiatives undertaken in accordance with the plan. GAO is responsible for reporting quality information to stakeholders in a timely manner[6] and improved controls would help ensure more effective reporting for future efforts.

Conclusion

While GAO has made progress modernizing its IT systems, the agency has an opportunity to improve its processes for documenting significant decisions for future decision-makers and monitoring costs for major IT initiatives. By improving the documentation of strategic changes as they occur, GAO will be better positioned for decision-makers to understand the rationale for prior key decisions and learn from previous efforts. Maintaining institutional knowledge by having documentation of significant decisions could help GAO’s continuity of operations planning. GAO could help ensure that decisions are justified and stakeholders, including future GAO leaders,

[6] GAO-14-704G, 25, 28, and 60-63.

are fully informed by enhancing controls to (1) document and communicate significant changes to plans and (2) fully identify all efforts in the cost tracking system.

Recommendations for Executive Action

The OIG recommends the acting Chief Operating Officer:

1. Enhance controls to ensure that significant decisions, such as alterations to major information technology projects, are appropriately documented.
2. Design controls to ensure that costs for major future information technology projects are fully tracked and can be reported to key stakeholders.

Agency Comments and OIG Evaluation

The OIG provided GAO with a draft of this report for review and comment. In its written comments, which are reproduced in full in appendix II, GAO concurred with the findings and recommendations and described actions planned and taken to address them and provided projected completion dates.

The OIG will monitor GAO's actions to address all recommendations and will close the recommendations when it receives sufficient evidence that GAO's corrective actions satisfy the intent of the recommendations.

Appendix I: Objective, Scope, and Methodology

Objective

The Office of Inspector General (OIG) conducted this audit to assess GAO's progress implementing its information technology (IT) modernization plan.

Scope

The OIG conducted its work from May 2025 through August 2026. The scope of this performance audit was GAO's progress implementing its IT modernization plan dated September 28, 2021.

Methodology

To achieve the objective, the OIG requested information from and conducted interviews with GAO executives including the former Chief Administrative Officer and current Chief Information Officer as well as knowledgeable officials from the Information Systems and Technology Services office. In addition, the OIG reviewed GAO's communications with Congress such as public testimony given to committees, responses to congressional information requests, and Performance and Accountability Reports. The OIG also reviewed specific documentation related to the IT modernization plan and ongoing IT modernization initiatives at GAO.

Internal Controls

The OIG assessed internal controls to determine whether they were significant to the audit's objective. This included consideration of the five internal control components: control environment, risk assessment, control activities, information and communication, and monitoring.[7] In addition, the OIG reviewed the principles of internal controls associated with the objective and identified the following two components and two principles as significant:[8]

- Component: Control Activities
    - Principle 10: Design Control Activities
- Component: Information and Communication
    - Principle 14: Communicate Internally

Government Standards

The OIG conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that the OIG plan and perform

[7] GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: Sept. 10, 2014).

[8] Because the audit was limited to the internal control components and underlying principles identified, it may not have disclosed all internal control deficiencies that could have existed at the time of this audit.

the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on audit objectives. The OIG believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objective.

Appendix II: GAO Response

U.S. GOVERNMENT ACCOUNTABILITY OFFICE

Memorandum

Date: August 10, 2026

To: L. Nancy Birnbaum, Inspector General

From: William J. White, Jr., Chief Administrative Office/Chief Financial Officer

Subject: Response to OIG draft report entitled *Information Technology Modernization: Enhanced Controls Could Help GAO Ensure Decisions Are Documented and Stakeholders are Fully Informed (900654)*

Thank you for the opportunity to respond to the OIG's draft report entitled *Information Technology Modernization: Enhanced Controls Could Help GAO Ensure Decisions Are Documented and Stakeholders are Fully Informed (900654).* We appreciate the time and effort the team took to examine our program. GAO concurs with the recommendations and findings outlined in the draft report.

In spring 2026, GAO transitioned to an integrated leadership model to manage our information technology and related areas. The leadership team includes the Chief Information Officer, Chief Data and Analytics Officer, Chief Technology Officer, and Chief Information Security Officer. While each leader is responsible for a distinct domain, together they form an integrated leadership team that is responsible for our enterprise IT and data operating environment. This model recognizes that technology has become too critical to be viewed through a single lens. With this model, there is clear accountability while ensuring we continue to operate as One GAO by ensuring collaboration across 4 corners of distinct responsibility.

As part of this effort, GAO's Executive Committee recently chartered the Technology and Data (T&D) Governance Board. This governance board will serve as the oversight and decision-making entity for strategy, enterprise architecture, IT portfolio management, IT budgeting, enterprise data and analytics, innovative and emerging technology, and IT security. As the governance board develops standard operating procedures and strategic planning documents, it will build in a comprehensive approach for internal control procedures and policies to better capture significant decisions throughout the life cycle of major information technology projects.

The T&D Governance Board will establish a structured budget review process. The board will hold regular discussions on budget execution and track implementation and funding status of large projects. The creation of the T&D Governance Board ensures that key stakeholders will have information about major future information technology projects.

Attachment

cc:
Nikki Clowers, Acting Chief Operating Officer
Kim Bassett-Nelson, Controller
Beth Killoran, Chief Information Officer
Mark Canter, Chief Information Security Officer
Jennifer Franks, Acting Chief Technology Officer
Lindsey Saul, Chief Data and Analytics Officer

GAO Response to OIG Findings and Recommendations for IT Modernization Plan Audit

Finding	Concur (Y/N)
1) Enhanced Controls Could Help GAO Ensure Significant Changes Are Better Documented	Y
2) Better Identification of IT Costs Would Improve GAO’s Ability to Report Costs for Future Efforts	Y

GAO Response to OIG Findings and Recommendations for IT Modernization Plan Audit

Recommendation	Concur (Y/N)	Actions Taken or to be Taken	Estimated Completion Date
1) Enhance controls to ensure that significant decisions, such as alterations to major information technology projects, are appropriately documented.	Y	GAO recently chartered the Technology and Data Governance Board. This will serve as the governance structure for all internal IT matters.	Completed June 2026
		Internal controls will be incorporated as key requirements in standard operating procedures and strategic planning documents.	December 2026
2) Design controls to ensure that costs for major future information technology projects are fully tracked and can be reported to key stakeholders.	Y	The 4 Corners will establish a new structured budget review process.	December 2026
		Determine the appropriate level of cost tracking and a plan for implementing the tracking.	February 2027

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