

Fiscal Year 2018 Performance Plan

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

The Government Accountability Office (GAO) is the audit, evaluation, and investigative arm of Congress. It exists to support Congress in meeting its constitutional responsibilities, and to improve the performance and accountability of the federal government for the benefit of the American people. As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies. However, we generally hold ourselves to the requirements of many of these laws, including the Government Performance and Results Act (GPRA), as amended. GPRA requires that each agency prepare an annual “performance plan covering each program activity set forth in the budget of such agency.” This section of GAO’s fiscal year 2018 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 all segments of the federal budget—resulting in tangible results and enhanced oversight. Our work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

We demonstrated 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 high. During fiscal year 2016, we received requests for work from 95 percent of the standing committees of Congress and about 48 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In fiscal year 2016, our work yielded significant results across the government, including \$63.4 billion in financial benefits, a return of about \$112 for every dollar invested in GAO, and more than 1,234 other program and operational benefits that helped to change laws, improve services to the public, and promote sound management throughout government. Over 70 percent of our recommendations have been 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 2016.¹

In addition, our issue-area experts testified 119 times before 69 separate committees or subcommittees that touched virtually all major federal agencies on a wide range of issues, such as improving the government’s financial statements and fiscal outlook, addressing improper payments and the tax gap, improving the government’s efficiency and effectiveness, providing veterans with timely access to health care, addressing federal agencies’ aging information technology systems, providing observations on the Zika virus outbreak, and securing the Southwest border.

¹ <http://gao.gov/assets/690/681058.pdf>.

A list of selected testimony topics from fiscal year 2016 is included in table 1.

Table 1. Fiscal Year 2016 Selected Testimony Topics

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

- Ensuring Safety and Health at Indian Schools
- Addressing Improper Payments in the Supplemental Nutrition Assistance Program
- Improving Oversight of the Small Business Administration’s HUB Zone Program
- Timely Handling of Veterans’ Health Care Claims
- Controls for Preventing Human Trafficking
- Reforming Regulation of Scientific Research
- Safeguarding Transport of Spent Nuclear Fuel
- Overseeing the Nuclear Security Enterprise
- US Postal Service Management Challenges
- Commercial Space Industry Developments and FAA Challenges
- Improving Medicaid’s Allocation to States
- Managing Leasing of Federal Real Property
- Managing Federal Agencies’ Vehicle Fleets

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

- Future Access and Capabilities Challenges for Trusted Defense Microelectronics
- Meeting Pilot Workforce Needs for Unmanned Aerial Systems
- Addressing Acquisition Shortfalls with the Ford Class Aircraft Carrier
- Addressing NASA’s Management Challenges for Major Acquisition Projects
- Addressing Southwest Border Security
- Reducing Migration of Unaccompanied Children from Central America
- Improving DOD’s Whistleblower Protections
- Implementing the Securities and Exchange Commission’s Conflict Minerals Rule
- Combatting Nuclear Smuggling
- Addressing Information Technology Security and Identity Theft
- Enhancing National Biosurveillance Capacity
- Providing Data on Proposed U.S. Assistance to Palau
- Oversight of Humanitarian Aid to Syria

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

- Observations on the Zika Virus Outbreak
- Improving Enrollment Controls for Medicare Providers and Suppliers
- Addressing Cyber-Based Risks to Federal Systems
- Addressing Data Act Implementation Challenges
- Addressing Government-Wide Improper Payments and the Tax Gap
- Reducing Fragmentation, Overlap, and Duplication in Federal Programs
- Modernizing Federal IT Systems
- Improving Integration of VA and DOD Electronic Health Records
- Improving Federal Financial Management
- Oversight at High-Containment Laboratories
- Addressing Numerous Information Technology Challenges at the Veterans Administration
- Improving Oversight of the Department of Homeland Security’s Human Resources Information Technology
- Recruiting and Retaining Millennial Employees in the Federal Workforce
- Improving IRS Efforts to Protect Taxpayer Data and Combat Identity Theft Refund Fraud
- Improving Management of Information Technology for the 2020 Census

Source: GAO-17-1SP

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, both as they emerge and over the long term. We issue hundreds of products annually in response to congressional requests and mandates covering all aspects of the federal government's operations, including Veterans Affairs health care, defense acquisitions, border security, cybersecurity, and the Patient Protection and Affordable Care Act.

In April 2016, we issued our sixth report ([GAO-16-375SP](#)) in response to a statutory provision that requires us to annually identify and report to Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities, as well as on actions that can be taken to reduce such duplication. We also identified additional opportunities to achieve greater efficiency and effectiveness by means of cost savings or enhanced revenue collection.

The 2016 annual duplication report identifies 92 new actions that executive branch agencies and Congress could take to improve the efficiency and effectiveness of 37 areas of government. We suggested 33 actions to address evidence of fragmentation, overlap, or duplication in 12 new areas across the government, such as defense, economic development, health, homeland security, and information technology.

For example, we suggested that Congress consider changes to the financial regulatory structure, the Board of Governors of the Federal Reserve System, and the Office of

Financial Research to improve collaboration in monitoring systemic risk and reduce or better manage fragmentation and overlap. We also identified 59 areas where opportunities exist to reduce the cost of government operations or enhance revenue collections. For example, we suggested that the National Park Service could potentially increase revenues from the recreation fees it collects by millions of dollars annually if Congress were to amend the authorizing legislation for this program and if the agency required park units to periodically review these fees.

In addition to identifying new areas, we continued to monitor the progress Congress and executive branch agencies have made in addressing previously identified issues. As we reported in April 2016, Congress and executive branch agencies have addressed or partially addressed 75 percent of approximately 544 areas we identified in our first four reports.

We estimate that congressional and executive branch efforts to address these actions over the past 5 years have resulted in over \$56 billion in cost savings, with \$69 billion more in cost savings anticipated in future years. Policymakers and the public can track the status of congressional and executive branch efforts to address the previously identified issues on our Action Tracker, located on our website under the "Duplication and Cost Savings" collection.

Addressing such issues will require continued executive branch agency attention and targeted congressional oversight. In many cases, executive branch agencies have the authority to address the actions that we've identified. In other cases, such as those involving the elimination or consolidation of programs, Congress will need to take legislative action.

Moreover, sustained congressional oversight will be needed in concert with the administration's efforts to address the identified actions by improving planning, measuring performance, and increasing collaboration. Effective implementation of the GPRA Modernization Act of 2010 could also help the executive branch and Congress as they work to address these issues over time.

GAO's High Risk List

Our biennial High Risk Series identifies opportunities for cost savings and improvements in federal programs that offer the potential to save billions of dollars, dramatically improve services to the public, and strengthen confidence and trust in the performance and accountability of the government. The High Risk Series focuses

on federal areas and programs at risk of fraud, waste, abuse, and mismanagement, or those in need of broad-based transformation.

Overall, the High Risk Series has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public. In fiscal year 2016, we issued 163 reports, delivered 32 testimonies to Congress, and prepared numerous other products, such as briefings and presentations, related to the High Risk Series. In addition, we documented \$30.8 billion in financial benefits and 477 program and operational benefits related to high-risk areas.

Table 2 shows our current High Risk List, which was updated in February 2017.

Table 2. GAO's High Risk List as of February 15, 2017

High Risk Area	Year Designated
Strengthening the Foundation for Efficiency and Effectiveness	
▪ Improving Federal Programs that Serve Tribes and their Members (<i>new</i>)	2017
▪ 2020 Decennial Census (<i>new</i>)	2017
▪ U.S. Government Environmental Liabilities (<i>new</i>)	2017
▪ Improving the Management of IT Acquisitions and Operations	2015
▪ Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risk	2013
▪ Management of Federal Oil and Gas Resources	2011
▪ Modernizing the US Financial Regulatory System and the Federal Role in Housing Finance	2009
▪ Restructuring the US Postal Service to Achieve Sustainable Financial Viability	2006
▪ Funding the Nation's Surface Transportation System	2007
▪ Managing Federal Real Property	2003
▪ Strategic Human Capital Management	2001
Transforming Defense Department Program Management	
▪ DOD Approach to Business Transformation	2005
▪ DOD Support Infrastructure Management	1997
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Supply Chain Management	1990
▪ DOD Weapon Systems Acquisitions	1990
Ensuring Public Safety and Security	
▪ Mitigating Gaps in Weather Satellite Data	2013
▪ Protecting Public Health through Enhanced Oversight of Medical Products	2009
▪ Transforming EPA's Processes for Assessing and Controlling Toxic Chemicals	2009
▪ Ensuring the Effective Protection of Technologies Critical to US Security Interests	2007
▪ Improving Federal Oversight of Food Safety	2007
▪ Strengthening Department of Homeland Security Management Functions	2003
▪ Ensuring the Security of Federal Information Systems and Cyber-Critical Infrastructure and Protecting the Privacy of Personally Identifiable Information	1997
Managing Federal Contracting More Effectively	
▪ DOD Contract Management	1992
▪ DOE's Contract Management for the National Nuclear Security Administration and the Office of Environmental Management	1990
▪ NASA Acquisition Management	1990
Assessing the Efficiency and Effectiveness of Tax Law Administration	
▪ Enforcement of Tax Laws	1990
Modernizing and Safeguarding Insurance and Benefit Programs	
▪ Managing Risks and Improving VA Health Care	2015
▪ National Flood Insurance Program	2006
▪ Improving and Modernizing Federal Disability Programs	2003
▪ Pension Benefit Guaranty Corporation Insurance Programs	2003
▪ Medicaid Program	2003
▪ Medicare Program	1990

Source: GAO | GAO 17-317

GAO Seeks to Maintain Staff Capacity and Make Critical Infrastructure Investments

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 top talent in an increasingly competitive job market.

Through recruiting efforts and our intern program, we were able to fill some entry-level positions and address critical skills gaps by bringing on 221 new staff in fiscal year 2016. We used 2,983 full-time equivalent staff (FTE) in fiscal year 2016. Recruitment will continue to focus on building entry-level capacity, and addressing senior-level succession planning challenges, as well as filling skills gaps. We also plan to continue and bolster our intern program.

The fiscal year 2018 budget request of \$618.2 million, a 7-percent increase over the fiscal year 2017 enacted level, will enable us to address mandatory inflationary costs and pay-related increases, make critical investments in information technology and building infrastructure, and make additions to our staff capacity. We expect to offset our costs by \$27.5 million in receipts and reimbursements, primarily from program and financial audits and rental income.

Our talented workforce is our most valued asset in meeting our mission requirements. Our FY 2018 request will allow us to increase our FTE level to 3,100 FTEs—a positive step forward toward our optimum level of 3,250 FTEs.

Our fiscal year 2018 request also includes funding to address and replace outdated information technology systems and our ongoing effort to modernize our product development and distribution processes (New Blue). The strategic investment in an information technology refresh and New Blue will create efficiency, ensure uninterrupted and effective service operations, and result in long-term savings.

The planned information technology refresh activities include investments in advanced security software, critical hardware upgrades, and migration of data storage to a cloud environment. These are discussed in greater detail later and may be phased in over multiple years due to funding and resource challenges.

As with any knowledge-based organization whose greatest asset is its people, succession planning at GAO remains a critical issue. We are in the midst of recovering from budget austerity measures that began in fiscal year 2011 and resulted in our losing about 15 percent of our staff capacity and dropping below 3,000 FTEs for the first time since 1935. Also, we continue to have a significant proportion of our employees who are retirement-eligible, including almost 41 percent of senior executive staff and 25 percent of supervisory analysts. Without sustained, predictable, and modest annual budgetary increases, we risk being unable to backfill these critical leadership positions and maintain sufficient staff capacity to meet the highest congressional priorities.

We continue to actively look for ways to increase efficiencies and reduce infrastructure expenses in order to preserve the agency's FTE capacity as much as possible. To put this in perspective, over the past 6 plus years, GAO has reduced infrastructure expenses by

almost \$20 million, or 17 percent. In fiscal year 2010, infrastructure expenses accounted for almost 20 percent of all budgetary resources; in fiscal year 2017, this percentage drops to just 15.7 percent. GAO has also streamlined headquarters office space and rented space to a new tenant, which has brought in about \$2 million in annual rental income.

While GAO is proud of these cost-saving and streamlining achievements over the past 6 plus years, we continue to strive for additional opportunities. We are currently looking at expanding telework at our headquarters building, which will free up additional office space that could be rented to a new tenant.

GAO is also undertaking a full-scale review of our building and security offices to see if additional efficiencies are available that may further reduce infrastructure costs. While we are hopeful these current and future efforts will reduce operating costs, it must be noted that most of the big-ticket cost-savings and revenue generators have already been implemented. Any future benefits garnered from new cost-savings, efficiency improvements, or streamlining efforts will be minimal in comparison to our past achievements in these areas.

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

Table 3: Summary of Resources (dollars in thousands)

Funding Source	Fiscal Year 2016 Actual		Fiscal Year 2017 Enacted		Fiscal Year 2018 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation		\$530,487		\$544,506		\$590,678
<i>Non-legislative-branch appropriation</i>		–		–		–
<i>Offsetting receipts^a</i>		20,596		22,850		23,300
<i>Reimbursements^b</i>		10,431		9,900		3,700
<i>Center for Audit Excellence^c</i>		45		500		500
Total budget authority	2,983	\$561,559	3,000	\$577,756	3,100	\$618,178

Source: GAO

^a Estimated 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 our costs incurred in conducting financial audits of the Federal Deposit Insurance Corporation, Internal Revenue Service, Schedule of Federal Debt, and Securities and Exchange Commission (SEC).

^b Estimated reimbursements of our 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, and collection of bid protest system user fees.

^c The Consolidated and Further Continuing Appropriations Act, 2015, enacted in December 2014, directed GAO to establish a Center for Audit Excellence to build institutional auditing capacity and promote good governance by providing training and assistance to qualified personnel and entities, and authorized GAO to charge fees for the Center's products and services.

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

GAO's strategic plan for fiscal years 2014-2019² reflects the wide array of national and international issues that GAO covers in our mission to support Congress. Our strategic plan is based on a four-tiered hierarchy—four strategic goals (the highest tier), followed by strategic objectives, performance goals, and key efforts. Each strategic goal is comprised of strategic objectives, for which there are specific strategies taking the form of performance goals (each of which has a set of key efforts). Figure 1 illustrates our strategic planning hierarchy.

GAO conducts specific engagements as a result of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In fiscal year 2016, 97 percent of our engagement resources were devoted to work requested or mandated by Congress. The remaining 3 percent of engagement resources were devoted to work initiated under the Comptroller General's authority. Much of the work initiated under the Comptroller General's authority addressed various challenges that are of broad-based interest to Congress.

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

To fulfill our mission, GAO organizes and manages our resources to support four broad strategic goals. Our audit, evaluation, and investigative work is primarily aligned under the first three strategic goals, with our internal management work under the fourth.

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

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

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

- Protect and Serve 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

- Support Congressional Oversight of Crosscutting Issues and Major Management Challenges and Program Risks
- Establish and Maintain Government Auditing Standards and Standards for Internal Control in the Federal Government

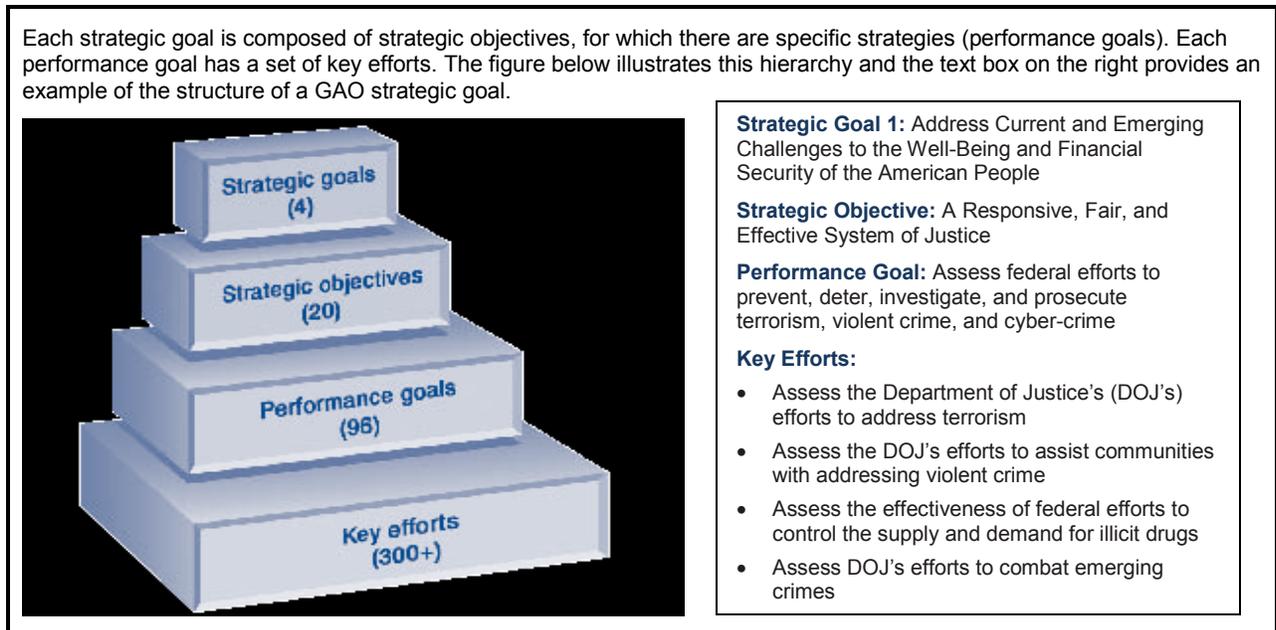
Goal 3: Help Transform the Federal Government to Address National Challenges

- 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

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

Figure 1: GAO’s Strategic Planning Hierarchy



Source: GAO | GAO-17-1SP

- 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

To track progress on the performance goals, GAO collects data on results, client engagement, human capital, and internal operations. An agency-wide summary of annual performance measures and targets for fiscal years 2013-2018 is included in Table 4.

Table 4: Agency-Wide Summary of Annual Measures and Targets

Performance measure	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Target	2018 Target
Results						
Financial benefits (<i>dollars in billions</i>)	\$51.5	\$54.4	\$74.7	\$63.4	\$50.0	\$50.0
Program and operational benefits	1,314	1,288	1,286	1,234	1,200	1,200
Past recommendations implemented	79%	78%	79%	73%	80%	80%
New products with recommendations	63%	64%	66%	68%	60%	60%
Client						
Testimonies	114	129	109	119	120	120
Timeliness ^a	94%	95%	98%	94%	90%	90%
People						
New hire rate	66%	88%	83%	81%	80%	80%
Retention rate						
With retirements	93%	94%	94%	93%	92%	92%
Without retirements	96%	97%	96%	96%	96%	96%
Staff development	80%	83%	84%	83%	80%	80%
Staff utilization	75%	77%	79%	79%	76%	76%
Effective leadership by supervisors	83%	83%	83%	85%	82%	82%
Organizational climate	77%	79%	80%	81%	76%	76%
Internal operations ^{b,c}						
Help to get job done	82%	82%	80%	80%	80%	80%
Quality of work life	78%	78%	78%	80%	80%	80%
IT tools ^d	68%	65%	67%	80%	80%	80%

Source: GAO | GAO-17-1SP

^a The timeliness measure is based on one question on a form sent out to selected clients. The response rate for the form in fiscal year 2016 was 26 percent, and 98 percent of the clients who responded answered this question. The percentage shown in the table represents the percentage of respondents who answered favorably to this question on the form.

^b The most recent survey was conducted in January 2016 for calendar year 2015 (denoted by N/A).

^c The targets for all three categories in 2015 were 80 percent.

^d In 2013, we added the IT performance measure to better gauge and track satisfaction with our IT services. In prior survey years, IT services were covered under one of the other performance measures (years prior to addition of performance measure are denoted by N/A).

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 2015–2018.

Table 5: Strategic Goal Resource Allocation (dollars in millions)

Strategic Goal	Fiscal Year 2015 Actual		Fiscal Year 2016 Actual		Fiscal Year 2017 Estimate		Fiscal Year 2018 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	1,143	\$211	1,095	\$203	1,101	\$209	1,137	\$223
Goal 2 Respond to changing security threats and the challenges of global interdependence	799	143	792	147	798	152	825	162
Goal 3 Help transform the federal government to address national challenges	752	153	776	163	780	168	806	180
Goal 4 Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	80	14	87	17	87	17	90	19
Direct congressional support^a	215	29	233	31	234	32	242	34
Total budgetary resources	2,989	\$550	2,983	\$561	3,000	\$578	3,100	\$618

Source: GAO

^a In fiscal year 2012, a new cost category was added to the budget request to present resources which directly support Congress and which represent GAO's fulfillment of its statutory responsibilities which 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 rather 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, which is available online at

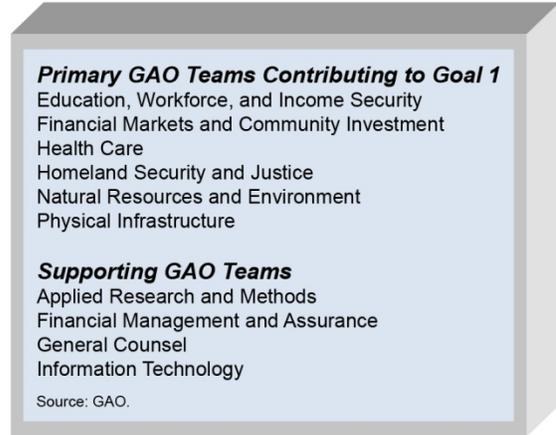
<http://www.gao.gov/about/stratplanning.html>

. Specifically, 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.



The following table presents selected benefits attributable to Goal 1 in fiscal year 2016.

Table 6: Selected Goal 1 Benefits in Fiscal Year 2016

Financial benefits	<ul style="list-style-type: none"> • Prompted Treasury to estimate future expenditures for the Making Home Affordable Program and de-obligate unneeded funds (\$2.0 billion) • Discovered excessive Medicaid supplemental payments at three New York hospitals (\$771 million) • Prompted HUD to use alternative means to minimize costs associated with foreclosed properties (\$647 million)
Program and operational benefits	<ul style="list-style-type: none"> • Prompted the Department of Education to issue new regulations for college debit cards to help ensure students can better access federal student aid funds • Helped improve the federal readiness and response to wildland fires by recommending specific criteria for reviewing wildland fire effectiveness • Prompted the Social Security Administration to improve the use of school information to better determine children’s disability claims • Helped improve the protection of the nation’s food and agricultural resources
Testimonies	<ul style="list-style-type: none"> • Ensuring safety and health at Indian schools • Addressing improper payments in the Supplemental Nutrition Assistance Program • Improving Medicaid’s allocation to states • Safeguarding transport of spent nuclear fuel

Source: GAO | GAO-17-1SP

A summary of Goal 1 performance results and targets is shown in the following table.

Table 7: Strategic Goal 1’s Annual Performance Results and Targets (dollars in billions)						
Performance measures	2013 Actual	2014 Actual	2015 Actual^a	2016 Actual^a	2017 Target	2018 Target
Financial benefits	\$22.0	\$15.5	\$51.4	\$19.6	\$11.0	\$11.0
Program and operational benefits	271	240	255	284	241	241
Testimonies	60	57	57	38	54	54

Source: GAO | GAO-17-1SP

^a In fiscal years 2015 and 2016, we exceeded our targets for financial benefits but do not expect this level of results in fiscal years 2017 or 2018.

Table 8 provides examples of work GAO plans to conduct during fiscal years 2017 and 2018 under Goal 1.

Table 8: Examples of Planned Work under Goal 1

Financial Security

- Examine the use and effectiveness of phased retirement programs for older workers
- Assess options for federal housing policy and federal subsidies that could provide incentives for, and encourage equity building among, homeowners
- Review gender-based pricing of goods and services in the marketplace

Social Programs

- Review HUD’s compliance with the Personal Responsibility and Work Opportunity Reconciliation Act
- Assess the quality, timeliness, and efficiency of care for veterans through VA and non-VA programs
- Evaluate Medicare and Medicaid payment policies, improper payments, and options for reform

Effective Systems

- Assess efforts to maintain, upgrade, or replace aging and deteriorating drinking and wastewater infrastructure
- Evaluate approaches for treating low-activity radioactive waste at the Hartford site in Washington State
- Assess options for addressing fragmentation in the Federal Food Safety Oversight System
- Evaluate the federal government’s efforts to address the growth in substance abuse

Source: GAO | GAO-17-1SP

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 demands related to an evolving national security environment.

Primary GAO Teams Contributing to Goal 2

- Acquisition and Sourcing Management
- Defense Capabilities and Management
- Homeland Security and Justice
- International Affairs and Trade

Supporting GAO Teams

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

Source: GAO.

The following table presents selected benefits attributable to Goal 2 in fiscal year 2016.

Table 9: Selected Goal 2 Benefits in Fiscal Year 2016

Financial benefits	<ul style="list-style-type: none"> • Identified inaccuracies and improvements in DOD’s fuel cost estimates (\$2.3 billion) • Recommended improvements to DOD programs that build foreign partner capacity to fight terrorism (\$1.6 billion) • Identified reductions in State Department programs that resulted in reduced appropriations (\$1.5 billion) • Improved DOD’s cost estimates for public infrastructure projects relocating U.S. Marines from Japan to Guam (\$831 million)
Program and operational benefits	<ul style="list-style-type: none"> • Assessed potential risks of reducing Army forces • Contributed to congressional action related to the development and acquisition of the Navy’s Littoral Combat Ship • Helped DOD take steps to streamline its acquisition oversight process • Contributed to improvements in the State Department’s management of transportation-related security risks
Testimonies	<ul style="list-style-type: none"> • Future access and capabilities challenges for trusted defense microelectronics • Addressing NASA’s management challenges for major acquisition projects • Improving DOD’s whistleblower protections • Reducing the migration of unaccompanied children from Central America • Oversight of humanitarian aid to Syria

Source: GAO | GAO-17-1SP

A summary of Goal 2 performance results and targets are shown in the following table.

Table 10: Strategic Goal 2's Annual Performance Results and Targets (dollars in billions)						
Performance measures	2013 Actual	2014 Actual	2015 Actual^a	2016 Actual^a	2017 Target	2018 Target
Financial benefits	\$21.4	\$25.7	\$13.1	\$13.0	\$12.7	\$12.7
Program and operational benefits	488	535	505	502	334	334
Testimonies	30	40	23	43	32	32

Source: GAO | GAO-17-1SP

^a Our fiscal year 2016 targets for all three of the performance measures differ from those we reported in our fiscal year 2016 performance plan in March 2015. Specifically, we decreased our financial benefits target from \$13 billion to \$11.1 billion, increased our other benefits target from 340 to 358 benefits, and decreased our testimonies from 38 to 35.

Table 11 provides an example of work GAO plans to conduct during fiscal years 2017 and 2018 under Goal 2.

Table 11: Examples of Planned Work under Goal 2

Defense Acquisitions

- Analyze individual weapon programs cost, schedule, and performance, and assess whether the programs are ready to start development or production
- Analyze the impact of Force Structure Reductions and Reductions in the Basic Allowance for Housing on the continued financial viability of the Military Housing Privatization Initiative
- Analyze DOD's progress in improving contract management

Foreign Operations

- Provide information on U.S. democracy-assistance implementing mechanisms
- Evaluate United States and United Nations processes for registering refugees
- Examine the U.S. Committee on Foreign Investment's statutory and administrative activities
- Review U.S. monitoring and enforcement of free trade agreement provisions

Other Global Threats

- Assess the effectiveness of government programs designed to protect critical technologies and DOD's effectiveness in ensuring a viable industrial base
- Evaluate DHS and its components' efforts to acquire, manage, and efficiently use their assets
- Review State Department counterintelligence efforts and U.S. efforts to address Russian disinformation
- Assess U.S. efforts to counter Islamic State and other transnational threats

Source: GAO | GAO-17-1SP

Goal 3

Our third strategic goal is to *help transform the federal government to address national challenges* through a focus 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. The following table presents selected benefits attributable to Goal 3 in fiscal year 2016.

Primary GAO Teams Contributing to Goal 3

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

Supporting GAO Teams

- Acquisition and Sourcing Management
- General Counsel
- Natural Resources and Environment

Source: GAO.

Table 12: Selected Goal 3 Benefits in Fiscal Year 2016

Financial benefits	<ul style="list-style-type: none"> • Reduced improper payments in the Medicare Advantage Program (\$21.4 billion) • Prompted the VA to increase sourcing of its highest spending categories of products and services (\$3.6 billion) • Identified reductions in DOD’s Supporting Working Capital Operations that resulted in reduced appropriations (\$1.4 billion)
Program and operational benefits	<ul style="list-style-type: none"> • Prompted OMB to issue guidance to agencies on strategic sourcing metrics and goals to improve federal strategic sourcing efforts • Improved financial reporting and financial management information systems controls • Strengthened audit oversight and accountability for federal assets and programs • Helped reduce identity theft fraud by using employer wage data
Testimonies	<ul style="list-style-type: none"> • Observations on the Zika Virus outbreak • Addressing cyber-based risks to federal systems • Improving IRS efforts to protect taxpayer data and combat identity theft refund fraud • Improving integration of VA and DOD electronic health records • Addressing Data Act implementation challenges

Source: GAO | GAO-17-1SP

A summary of Goal 3 performance results and targets is shown in the following table.

Table 13: Strategic Goal 3's Annual Performance Results and Targets (dollars in billions)						
Performance measures	2013 Actual	2014 Actual	2015 Actual	2016 Actual^a	2017 Target	2018 Target
Financial benefits	\$8.1	\$13.3	\$10.1	\$30.8	\$5.7	\$5.7
Program and operational benefits	555	513	526	448	370	370
Testimonies	22	30	26	37	23	23

Source: GAO | GAO-17-1SP

^a In fiscal year 2016, we achieved some unexpectedly large financial benefits but we do not expect this level of results in fiscal years 2017 or 2018.

Table 14 provides an example of work GAO plans to conduct during fiscal years 2017 and 2018 under Goal 3.

Table 14: Examples of Planned Work under Goal 3
<p>Management Challenges/Risks</p> <ul style="list-style-type: none"> Analyze agencies' efforts to maximize quality acquisition outcomes, mitigate risks, and improve competition in the procurement of goods and services Assess the government's use of tools and data to promote sound contract pricing and management while ensuring contractor integrity Identify ways for NASA to mitigate risk and improve its acquisition of major space flight projects
<p>Accountability</p> <ul style="list-style-type: none"> Evaluate IRS enforcement of tax laws (i.e., attacking the tax gap, reducing identity theft) Review the incoming President's Management Agenda Serve as a catalyst for improving the usefulness of federal accounting, auditing, and internal control standards Serve as a catalyst for improving the usefulness of federal auditing and internal control standards
<p>Fiscal Condition of the Government</p> <ul style="list-style-type: none"> Conduct annual financial statement audits of the IRS, SEC, FDIC, TARP, CFPB, FHFA, Schedule of Federal Debt and conduct audits of federal internal controls needed to ensure accountability over resources and payments, including improper payments Review DOD's efforts to address long-standing financial management deficiencies and achieve audit readiness
<p>Technology Assessments</p> <ul style="list-style-type: none"> Assess and monitor DATA Act implementation

Source: Source: GAO | GAO-17-1SP

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.

The following table presents selected accomplishments attributable to Goal 4 in fiscal year 2016.

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

Table 15: Selected Goal 4 Accomplishments in Fiscal Year 2016

<i>Enhancing support for conducting, managing, and reporting on GAO’s work</i>	<ul style="list-style-type: none"> • Transitioned about 94 percent of all GAO engagements into the Updated Engagement Process (UEP), which facilitates improved decision-making about resources and engagement scope and objectives, and into the Engagement Management System (EMS), which reduces duplicative data entry and provides enhanced functionality for monitoring and tracking the engagement progress • Launched a pilot of Fast Facts—a short, bottom-line introduction to a report and related visual element, such as a photo—to improve how GAO communicates with online readers
<i>Developing the workforce and promoting an inclusive work environment</i>	<ul style="list-style-type: none"> • Began piloting a “Continuous Leadership Journey” training for managers and others to further develop leadership skills, and provided a leadership and inclusion course to more than 300 managers • Launched a new training, open to all staff, to continue creating an open, supportive workplace through civil behavior perceptions and strategies
<i>Enhancing professional standards and collaboration with others</i>	<ul style="list-style-type: none"> • Supported and provided leadership to 2 national audit forums and 12 regional audit forums via 13 meetings, reaching more than 1,200 attendees overall, to improve communication, coordination, and cooperation among auditors at all levels of government • Launched a Foresight Speaker Series that explored emerging issues like digital currency, artificial intelligence, and the future of warfare and cybersecurity to enhance our ability to conduct forward-looking work for Congress

Table 15 (Continued): Selected Goal 4 Accomplishments in Fiscal Year 2016***Improving management of key administrative processes***

- Began the migration of our financial management systems and operation into the Legislative Branch Financial Management System (LBFMS), which will create significant immediate and ongoing cost savings
- In conjunction with our Business Process and Analytics Group, developed a framework to further bolster our data-driven culture, including performance metrics and data analytic tools

Source: GAO | GAO-17-1SP.

Table 16 provides an example of work GAO plans to conduct during fiscal years 2017 and 2018 under Goal 4.

Table 16: Planned Work under Goal 4***Human Capital Management***

- Continuing to monitor and refine human capital metrics to enhance strategic management of human capital
- Rolling out an agency-wide online mentoring program that encourages informal and “just in time” mentoring to help employees find assistance when they need it, and continuing to offer new courses focused on diversity and inclusion
- Continuing to implement the recommendations from GAO’s internal review of its telework program to strengthen oversight of the program’s policies

Engagement Efficiency

- Continuing enhanced communications about the new engagement management process and system to ensure staff and managers understand and can apply them effectively to their engagements
- Complete building needed functionality into our EMS to allow GAO to retire 3 outdated applications, which will reduce risk and provide dramatically improved reporting capabilities
- Piloting a software platform system that will improve engagement writing, internal fact checking and review, and publishing processes

Responsible Agency Stewardship

- Continuing the migration and implementation of our financial management systems and operation to LBFMS, with full operation in fiscal year 2018
- Optimizing space in our headquarters building with the goal of creating additional workspace to lease as an additional revenue stream
- Continuing to use performance metrics and data analytic tools to track and monitor the efficiency and effectiveness of our CAO business units

Source: GAO | GAO-17-1SP

Management Challenges

The Comptroller General, the Executive Committee, and other senior executives identify management challenges through the agency's strategic planning, management, internal controls, and budgetary processes. We monitor our progress in addressing these challenges through our annual performance and accountability process, and ask our Inspector General each year to comment on management's assessment of these challenges. For fiscal year 2017, we will continue to focus senior management attention on the following four challenges, which are summarized below:

- Human capital
- Improving the efficiency of engagements
- Information security
- Telework

Challenge: Human Capital

As the number and complexity of issues facing our country expand, so too must the breadth of disciplines and experience of GAO professionals. Ensuring that GAO has the appropriate number of professional staff with the skills needed to identify, analyze, and propose solutions to current and emerging issues is our singular human capital challenge. To address this challenge we are focusing our efforts in three areas: hiring and retention, diversity and inclusion, and human capital management systems, processes, and metrics.

Hiring and retention: Retirements and the potential loss of leadership and institutional knowledge, coupled with fiscal pressures, underscore the importance of a strategic approach to acquiring and retaining individuals with needed critical skills. We continuously monitor and adjust our

workforce planning efforts to ensure we are hiring and placing employees at the right levels and in the right parts of the organization. Hiring candidates with the specialized experience and skills to meet our changing needs requires dedicated, informed recruiting efforts at colleges, universities, and professional organizations.

We also recognize that training, mentoring, and professional growth opportunities must be provided to retain our expert, seasoned workforce. To this end, we continuously invest resources in augmenting and offering top-of-the-line training courses, providing promotion opportunities and support to staff in new positions, offering various employee programs such as telework and student loan repayment, and fostering an environment where employee feedback is acknowledged and encouraged.

Diversity and inclusion: We are committed to creating and maintaining an organization where every employee feels valued, respected, treated fairly, and is given opportunities to develop to his or her full potential. Through ongoing dialogue and institutional feedback mechanisms such as surveys, listening sessions, and dedicated email groups, employees continuously help us identify what our strengths and challenges are in terms of valuing our diverse and vibrant workforce.

Recognizing that each person's skills, talents, experiences, and characteristics broaden the range of perspectives in, and approaches to, our work, thus making us a better place to work, we strive to provide opportunities for employees to contribute to the diversity and inclusion conversation through their stories and perspectives.

Through expert speakers, in-house trainings, and facilitated discussions on timely topics such as police-community relations and transgender

identity, we seek to ensure that the significance and relevance of diversity and inclusion are valued across all levels and positions within the agency. We continue to focus on the integration of diversity and inclusion efforts into our everyday work practices, recognizing that more will always need to be done.

Human capital management systems, processes, and metrics: Effective and efficient strategic human capital management requires reliable human capital data and relevant performance metrics for informed decision-making. GAO continues to refine the development and expanded use of human resources systems to bring greater integrity and consistency to the various human capital lines of business. In addition, we are developing and implementing human capital metrics that will increase the efficiency, effectiveness, and value of human resources systems, processes, procedures, and practices.

Challenge: Improving the Efficiency of Engagements

In light of ongoing budget constraints, we continue to recognize the need to look for ways to produce our products and analyses more quickly and efficiently without sacrificing quality. While much work has been done to achieve our goals in this area, we reported last year that two main challenges remain in our efforts to further streamline and improve the efficiency of our engagement processes:

Technology: We have made good progress modernizing some of the systems that support engagement management, enabling us to begin retiring outdated legacy systems. The challenge remains in ensuring we meet the highest priority requirements in an efficient manner in order to continue to replace outdated and standalone systems in a constrained budget environment. To do so

most effectively, we will work with staff and management to identify the highest priority needs and opportunities to reduce burden, operating costs, and system complexity.

Change management: As planned, we continued extensive outreach and communication throughout the agency in 2016 to ensure staff and managers were prepared and able to implement the changes being asked of them related to our updated engagement management process and system. We also increased our interactions with managers, acknowledging that they play a critical role in motivating staff and driving specific behaviors. Organizational changes of this magnitude take time and sustained attention to ensure that the desired process, procedural, and behavioral changes occur and become a part of the normal, day-to-day operating mindset. In addition, we expanded analyst participation in the development of our content creation system and expanded communication to staff about this system.

Challenge: Information Security

Information security continues to be a challenge, since it only takes a single malicious act to create a devastating impact on an individual or organization. The availability of malicious code and the ease with which those codes can be delivered to unsuspecting users create an environment of constant threat, requiring constant vigilance. Given the persistent, evolving nature of these threats, information security will continue to be a management challenge for GAO and all government and private sector entities for the foreseeable future.

Our current practices are evolving to improve management and oversight of our information security systems and processes. Areas of opportunity to reduce the risk of operating in today's electronic environment include:

Detecting and responding to inappropriate access to computer resources:

Due to the dynamic nature of threats, it is important to establish a layered approach to information security. Since it is impossible to block all malicious activity, creating shortened detection and remediation capabilities is imperative. GAO has established a layered solution, and our focus continues to be on integrating our security tools suite and on improving our security monitoring capabilities to ensure that the enterprise infrastructure effectively protects our information resources.

Managing software and hardware configuration:

Because the business processes of an organization rarely remain static, the technology supporting those processes must also evolve to support them. Over the years, GAO has significantly changed our IT infrastructure. However, as technology has changed, the need for standard configurations and effective software management has increased in importance. We continue to optimize the overall protection of our information systems and reduce our exposure to security risks through our change management process.

Planning for continuity of operations: The fast pace of technology change, evolving business requirements, reduced budgets, and staffing limitations continues to affect operations at GAO. With many agencies moving to a more “cloud-like” support mechanism, GAO has defined a direction in which these types of technologies will become a cornerstone of our continuity capabilities.

Implementing agency-wide enterprise risk management: The implementation of an enterprise risk program is essential for establishing priorities, improving business processes, and increasing the probability that GAO will continue to operate without

interruption. We continue to improve our risk management program and processes by involving senior and mid-tier managers. As part of our FISMA support, we have established a continuous monitoring process to evaluate IT security controls, which contributes to the enterprise risk process and reviews. Our risk management process continues to support decisions on malicious threats, cloud-based services, and mobility and telework requirements.

Challenge: Telework

In last year’s report, we added telework as a separate management challenge. We recognized the increased attention government-wide to effectively implementing, monitoring, and maintaining agency telework programs, as well as our own expanded efforts in telework, as a viable management tool that allows greater work-life balance for our employees. Last year, we reported that we had completed a comprehensive analysis of our telework program. While we found that our program was sound and met our goals, we identified four areas of opportunity for improved management and oversight of our telework program.

Guidance and training for staff and managers:

GAO has taken, and will continue to take, steps to ensure that all staff and managers have ready access to clear, accurate, and thorough telework policies and guidance. These efforts range from ongoing training development and deployment to routine compliance reviews and timely updates to our intranet.

Cost-benefit monitoring: A recent GAO report ([GAO-16-551](#)) emphasized that agencies continue to face challenges in quantifying the impact of telework, identifying costs incurred, and translating benefits into quantifiable cost savings. The report further emphasized that assessments that include information on benefits, net cost savings, and

costs can help decision-makers determine the overall effects of their telework programs and progress achieved. To continue our efforts of monitoring and analyzing the costs associated with telework, we completed a cost-benefit assessment and identified significant financial benefits for the 2012 to 2015 period (when we expanded our telework program in our field offices), as well as significant cost avoidances for field leases and security costs. We anticipate additional financial benefits when we roll out an expanded telework program in our headquarters building.

Informal employee interaction and collaboration: The impact of expanded telework on informal interaction and the spirit of community and collaboration continues to be of concern for some GAO staff. These connectedness issues tend to be less prominent in day-to-day project teams than they are in their larger team, unit, or field office structures. To help mitigate the impact of expanded telework on these issues, we are developing tip sheets and best practices for managers to consider employing. In addition, we created an internal project team that is exploring these connectedness and organizational culture issues. Our Telework Management Advisory Board, which has operated for over a year, will work through recommendations to continue to improve our telework program.

Telework tools and management systems: Recognizing that we needed to make improvements for managers to more easily monitor telework, we continue to focus on integrating the various systems we use to track and administer our telework program.

Managers now have improved access to their employees' work schedules and telework agreements, enabling them to more easily review timesheets. We will continue to refine

these processes as new technology options become available.

Mitigating External Factors

In addition to the resource constraints and budget uncertainty, which directly affect our internal management challenges, other external factors that could affect our performance and progress toward our goals include:

- Shift in congressional interest
- Modification or repeal of outdated statutory requirements
- Access to agency information

Demand for our work is very high as demonstrated by the 851 congressional requests and new mandates in fiscal year 2016. The Comptroller General and other senior officials maintain frequent communication with our congressional clients in order to ensure that our work supports the highest congressional legislative and oversight priorities, while recognizing that changing international and domestic events may affect priorities.

We also continue to collaborate with Congress to revise or repeal mandated reporting requirements which have, over time, lost relevance or usefulness. Specifically, we worked with the defense committees to have six mandates repealed or revised in the 2016 National Defense Authorization Act (PL 114-92); in December 2016, Congress passed the GAO Mandates Revision Act of 2016, which revised or repealed 8 statutory reporting requirements (PL 114-301).

Another external factor that affects our ability to serve Congress is the extent to which we have access to information. This access to

information plays an essential role in our ability to report on issues of importance to Congress and the American people. Executive departments and agencies are generally very cooperative in providing us access to the information we need. It is fairly rare for an agency to deny us access to information, and rarer still for an agency to refuse to work toward an accommodation that will allow us to do our work.

While we generally receive very good cooperation, we have experienced access issues at certain departments and agencies. We actively pursue access issues as they arise, and we are engaged in discussions and efforts with the executive branch to enhance our access to information. As we reported in fiscal year 2015, our discussions with the State Department and the U.S. Agency for International Development (USAID) led both to change practices that were making it difficult for GAO to obtain copies of documents deemed to contain Controlled Unclassified Information (CUI). In fiscal year 2016, in order to ensure both agencies were implementing their new practices effectively, GAO monitored how they responded to our document requests.

As a result of these changes, GAO has experienced a significant improvement in our ability to obtain copies of CUI documents, which has greatly enhanced our ability to effectively and efficiently carry out our mission. These changes have also brought the State Department and USAID practices more in line with those of the other executive branch agencies, which routinely provide copies of documents containing CUI to GAO. We will continue to monitor how both agencies respond to GAO document requests to ensure continued effective implementation of these new practices.

Another issue relating to our access to information is in the context of the Intelligence Community. As we have reported for the past several years, the Director of National Intelligence, in consultation with the Comptroller General, issued a written directive in 2011 governing our access to information in the possession of an element of the Intelligence Community, Intelligence Community Directive (ICD) 114. The directive was designed to address the historic challenges that we have experienced in gaining access to information in the Intelligence Community, and it contains a number of provisions promoting constructive interaction between us and elements of the Intelligence Community, such as establishing a presumption of cooperation with us.

However, we continue to have concerns with how several key terms in the directive could be interpreted, since they are framed as areas where information would generally not be available to us for certain audits or reviews. As our work reviewing activities of the Intelligence Community continues to grow, it will be important that these terms and the overall directive be carefully implemented and monitored to ensure that we are able to obtain the information we need to assist Congress in its oversight responsibilities. In fiscal year 2016, we successfully worked through a number of issues with various elements of the Intelligence Community related to obtaining information we requested. However, the process often took a significant amount of time and resulted in delays in our work. We will continue to monitor the implementation of ICD 114 moving forward, and remain committed to engaging with the Intelligence Community.

For one important information source—the Department of Health and Human Services' National Directory of New Hires (NDNH)—GAO has not been successful in gaining access as a result of the agency's view that access must be expressly provided for in the

authorizing statute. We disagreed with this interpretation given our broad and longstanding statutory right of access to agency records. The GAO Access and Oversight Act of 2017 was signed by the President on January 31, 2017. It explicitly confirms our right of access to the NDNH and we look forward to using these data to support Congress in its oversight of improper payments and other matters.

Collecting Input from Experts

As part of our effort to expand strategic foresight at the agency, we will continue to gather information and perspectives for strategic and annual planning efforts through a series of forums, advisory boards, and panels; external speakers' series; and continual scanning of international and national issues that affect the external environment in which the agency works. Our advisory boards and panels will support strategic and annual work planning by alerting GAO to issues, trends, and lessons learned across the national and international audit community that should be factored into our work. During fiscal years 2017 and 2018, GAO will rely on the following:

The ***Comptroller General's Advisory Board***, whose more than 30 members from the public, private, and nonprofit sectors have broad expertise in areas related to our strategic objectives.

The ***Domestic Working Group***, composed of the Comptroller General and the heads of 18 federal, state, and local audit organizations who meet to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.

GAO periodically conducts ***Comptroller General Forums*** on topics affecting the federal government's role in meeting national

challenges. Selected leaders and experts in various fields from the public, private, and non-profit sectors convene at these meetings to discuss key emerging issues.

The goal of each event is to produce dialogue that stimulates new partnerships and identifies actions designed to address the relevant issues. A report summarizing the discussions on a non-attribution basis and noting the participants who attended is published after each forum and roundtable.

In fiscal years 2017 and 2018, GAO plans to hold forums on artificial intelligence and synthetic identity fraud. We will also continue to enhance our strategic and annual work planning with a number of issue-specific and technical panels, such as:

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***, composed of experts from the financial management community, which advises GAO on vital and emerging issues related to federal financial management and performance/ accountability reporting, primarily in conjunction with our continued efforts to audit the U.S. government's consolidated financial statements.

The ***Executive Council on Information Management and Technology***, whose

members are experts from the public and private sectors and representatives of professional organizations, and which helps GAO identify high-risk and emerging issues in the IT arena.

The ***Comptroller General's Educators' Advisory Panel***, composed of deans, professors, and other academics from prominent universities across the United States, which advises GAO on strategic human capital matters like recruiting, retaining, and developing staff.

Collaborating with Other Organizations

In addition to these formal advisory bodies, GAO also 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 regularly 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 in order 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 2017 and 2018, NIAF and each regional forum will hold meetings to share best practices and address common issues facing the audit community. In addition, NIAF will continue implementing its updated 2014-2020 strategic plan to enhance its operations over the next several years.

The ***Council of Inspectors General on Integrity and Efficiency***, a federal Inspectors General (IG) coordinating council created by statute in 2008, which combines what was formerly known as the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency. GAO collaborates with this council and individual IGs to facilitate our audit work, coordinate to avoid overlap and duplication of effort, and share best practices.

The ***International Organization of Supreme Audit Institutions (INTOSAI)*** is our primary vehicle for collaborating internationally and is the professional organization of more than 190 national audit offices. GAO will contribute knowledge and assistance to 22 different committees, subcommittees, and working groups in INTOSAI during the fiscal year.

GAO also provides leadership for a number of important INTOSAI bodies. In 2016, GAO led the effort to develop INTOSAI's Strategic Plan for 2017-2022, which charts a new course for INTOSAI as it works to promote accountability, transparency, and good governance based on an integrated approach, enabling the community to respond with agility to global development efforts, as well as other emerging opportunities and challenges.

GAO serves as vice-chair of INTOSAI's Policy, Finance and Administration Committee, which plays an integral role in governing the organization and monitoring implementation of the plan. GAO chairs the Working Group on Financial Modernization and Regulatory Reform, which serves as a forum to share knowledge about the implementation of financial regulatory reforms and monitor emerging issues related to global market conditions. GAO also publishes the ***International Journal of Government Auditing***, a quarterly publication that serves as

INTOSAI's main platform for sharing information among its member Supreme Audit Institutions (SAIs) and beyond.

GAO participates across the full range of INTOSAI's mission and goals of enhancing (1) professional standards, (2) capacity building, (3) knowledge sharing, and (4) organizational excellence. For example, GAO participates in INTOSAI's knowledge-sharing groups on public debt, environmental auditing, anti-money laundering and corruption, the value and benefit of SAIs, information technology, program evaluation, and key national indicators.

By collaborating with others, GAO will continue strengthening professional standards, providing technical assistance, building capacity, and developing and disseminating best practices. For example, in fiscal years 2018 and 2019, GAO plans to do the following:

- Continue to advance INTOSAI's capacity-building goal through the Comptroller General's Vice Chairmanship of the steering committee overseeing implementation of INTOSAI-Donor Cooperation. Through a memorandum of understanding (MOU) between INTOSAI and 23 donor organizations, the initiative aims to coordinate efforts to strengthen SAIs in developing countries. The focus will continue on existing initiatives such as matching and implementing proposals from the Global Call, expanding use of the Capacity Development Database, and using the SAI performance measurement framework, as well as strengthening communications and establishing a results framework for the Cooperation itself.
- Continue to enhance international auditing standards through GAO membership in the newly formed Forum for INTOSAI

Professional Pronouncements (FIPP), a new standard-setting body for the public-sector audit community aimed at overseeing the development of credible, high-quality standards and guidance that enhance the trust in SAIs and their work to the benefit of citizens. GAO will also continue to participate in the INTOSAI Professional Standards Committee and Subcommittees that feed into and support the new Framework for INTOSAI Professional Pronouncements.

- Help to stand up and lead a new INTOSAI Working Group on Big Data aimed at sharing information, experiences, and approaches to conducting audits in the rapidly developing and expanding big data environment.
- Develop the capacity of national audit offices around the world through our 4-month ***International Audit Fellowship Program***. Since the program's inception in 1979, more than 570 officials from over 106 countries have participated. GAO continues to receive extensive interest in this program and the 2018 class will take place from March through July.

Legislation³ enacted in 2014 authorized GAO to establish a ***Center for Audit Excellence*** to provide fee-based training, technical assistance, and other products and services to domestic and international accountability organizations to promote good governance and enhance their capacity.

During fiscal year 2016, the Center's first year of operation, the Center provided fee-based training classes and audit-related technical assistance services to 10 federal, state, local, and non-profit organizations.

³ Pub. L. No. 113-235, § 1401 (2014), *codified* at 31 U.S.C. §§ 791-793

The Center helped to enhance the capacity of these organizations by providing training on topics such as internal control, performance auditing, audit planning, report writing, and statistical sampling and analysis.

During fiscal year 2017, the Center expects to experience additional demand for training and technical assistance services from domestic and international accountability organizations.

The Center has negotiated several agreements to provide training classes to federal and state audit organizations.

In addition, the Center signed a \$95,000 agreement with the country of Georgia's

Supreme Audit Office to provide training and technical assistance on information technology auditing.

In April 2016, the Center entered into a Memorandum of Agreement with USAID that provides a broad framework for collaborative efforts to strengthen the capacity of accountability organizations in developing countries that receive U.S. foreign assistance.

The Center will work with USAID to identify and reach agreement on some specific fee-based projects to improve audit quality and transparency in countries that receive assistance from USAID to improve governance and enhance accountability.