



February 2022

# COVID-19

## Federal Telework Increased during the Pandemic, but More Reliable Data Are Needed to Support Oversight

# GAO Highlights

Highlights of [GAO-22-104282](#), a report to congressional addressees

## Why GAO Did This Study

Federal agencies use telework to help accomplish their missions and maintain operations, especially during emergencies, such as the COVID-19 pandemic. In March 2020, the Office of Management and Budget instructed agencies to maximize the use of telework to allow federal employees to remain safe while working from alternative locations and maintaining mission critical workforce needs.

The CARES Act includes a provision for GAO to report on ongoing COVID-19 monitoring and oversight efforts. In this report, GAO (1) assesses OPM's progress in addressing telework data limitations and describes federal agencies' use of telework during the COVID-19 pandemic, and (2) describes actions agencies have taken to address telework-related challenges identified during the COVID-19 pandemic and considerations for future operating postures.

For this report, GAO collected and analyzed telework data and related documents from 24 major federal agencies from selected time periods before and during the pandemic. GAO also interviewed OPM and selected agencies' officials.

## What GAO Recommends

Congress should consider requiring OPM to set a deadline to develop an implementation plan to improve the reliability of information in its federal payroll data system, Enterprise Human Resources Integration, including telework information.

Nine of the 24 agencies provided technical comments, which GAO incorporated as appropriate.

View [GAO-22-104282](#). For more information, contact Alissa H. Czyz at (202) 512-6806 or [czyza@gao.gov](mailto:czyza@gao.gov).

February 2022

## COVID-19

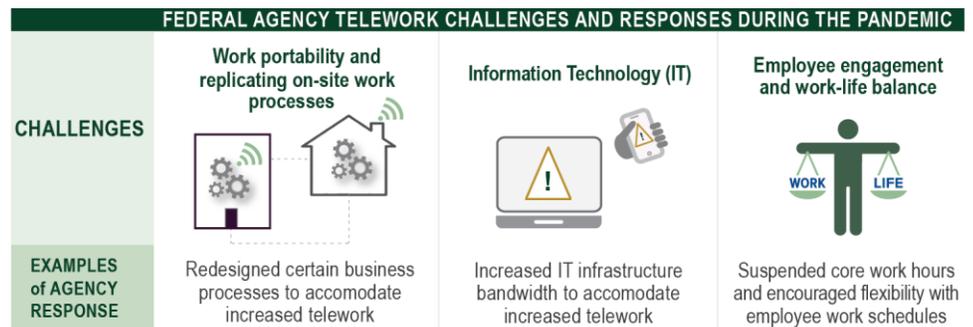
# Federal Telework Increased during the Pandemic, but More Reliable Data Are Needed to Support Oversight

## What GAO Found

The Office of Personnel Management (OPM) collects data on federal telework to report annually to Congress, but has made limited progress addressing long-standing data issues. In 2016, GAO made four recommendations to OPM related to improving the reliability of its federal payroll data system, including telework information. OPM agreed with the recommendations and has implemented one related to data standards. However, OPM has not developed a plan to address the remaining three recommendations—consistently monitor error reports, integrate payroll data into a larger suite of databases, and strengthen internal control activities. Developing a plan to address these recommendations would better position OPM to improve its reporting of telework and provide more accurate and useful information to Congress.

Given the issues with OPM's data, GAO collected telework information directly from 24 agencies. These data initially had limitations so GAO followed up with each agency to clarify outliers and collect missing data. The data showed that all 24 agencies increased their use of telework in response to the COVID-19 pandemic. Pre-pandemic, in January 2020, 13 agencies reported at least a quarter of their employees teleworked to some degree. By April 2020, all 24 agencies reported at least a quarter of employees teleworked, with nine agencies reporting at least 90 percent of their employees teleworked. Similarly, by April through June 2020, more agencies had employees teleworking full-time. Pre-pandemic, at nearly all 24 agencies, less than a quarter of teleworking employees did so full time. During the pandemic, 14 agencies had at least a quarter of teleworking employees doing so full time.

Agencies described a range of telework-related challenges during the pandemic and tried to address them (see figure).



Source: GAO analyses of agency information. | GAO-22-104282

Agencies are considering future workplace changes that include modifications to requirements to report regularly to an agency worksite. Additionally, agencies are considering reducing facilities and infrastructure.

As agencies contemplate the future of work for millions of federal employees, it is important for OPM to have accurate data on federal telework to support oversight. GAO reiterates the importance of having its recommendations implemented promptly.

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# Contents

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Letter		1
	Background	4
	All Agencies Reported Increased Telework Use during the COVID-19 Pandemic, but Long-standing Data Issues Persist	8
	Agencies Took Steps to Try to Address Telework-Related Challenges and Anticipate Future Workplace Changes	19
	Conclusions	28
	Matter for Congressional Consideration	29
	Agency Comments	29
Appendix I	Scope and Methodology	33
Appendix II	Government-wide Telework-Related Guidance Issued in Response to the COVID-19 Pandemic	36
Appendix III	Comments from the U.S. Agency for International Development	41
Appendix IV	Comments from the Social Security Administration	42
Appendix V	GAO Contact and Staff Acknowledgments	43
Table		
	Table 1: Government-wide OMB and OPM Telework-Related Guidance in Response to the COVID-19 Pandemic	39
Figures		
	Figure 1: Telework Hours as a Percentage of Total Work Hours before and during the COVID-19 Pandemic	9
	Figure 2: Proportion of Federal Employees Teleworking before and during the COVID-19 Pandemic	12

---

Figure 3: Percentage of Teleworkers with More than Half Their Time in Telework Status, before and during the COVID-19 Pandemic	14
Figure 4: Percentage of Teleworkers Who Teleworked Full-time, before and during the COVID-19 Pandemic	16
Figure 5. Agencies Identified Challenges Related to Telework during the COVID-19 Pandemic	19
Figure 6: Workplace Changes and Related Actions That Federal Agencies Are Considering	25

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### Abbreviations

CDC	Centers for Disease Control and Prevention
CFO Act	Chief Financial Officers Act of 1990
COVID-19	Coronavirus Disease 2019
DHS	Department of Homeland Security
DOD	Department of Defense
DOE	Department of Energy
DOT	Department of Transportation
EPSLA	Emergency Paid Sick Leave Act
EHRI	Enterprise Human Resources Integration
GSA	General Services Administration
HUD	Department of Housing and Urban Development
NASA	National Aeronautics and Space Administration
NSF	National Science Foundation
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPM	Office of Personnel Management
SSA	Social Security Administration
State	Department of State
the act	Telework Enhancement Act of 2010
USDA	U.S. Department of Agriculture
VA	Department of Veterans Affairs

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February 8, 2022

Congressional Addressees

Telework is an important human capital tool that federal agencies can leverage to help accomplish their missions and serve the American people, especially during times of emergency. Congress affirmed this more than a decade ago with the Telework Enhancement Act of 2010 (the act). The act required agencies to develop telework policies and the Office of Personnel Management (OPM) to provide guidance and report on telework use across the federal government.<sup>1</sup> However, our prior work has shown that OPM has faced challenges collecting and reporting accurate federal government telework data to Congress and we recommended that OPM address these challenges.<sup>2</sup>

In March 2020, in response to the Coronavirus Disease 2019 (COVID-19) pandemic, the Office of Management and Budget (OMB) issued guidance instructing agencies to maximize the use of telework to allow federal employees to remain safe while working from alternative locations and maintaining mission-critical workforce needs.<sup>3</sup> Further, in November 2021, OPM encouraged agencies to re-evaluate their telework policies and fully

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<sup>1</sup>Pub. L. No. 111-292, 124 Stat. 3165 (2010), codified primarily at chapter 65 of title 5, United States Code. The act defined telework as a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work.

<sup>2</sup>GAO, *Federal Telework: Additional Controls Could Strengthen Telework Program Compliance and Data Reporting*, [GAO-17-247](#) (Washington, D.C.: Feb. 17, 2017). We recommended that OPM should strengthen controls for reviewing, validating, and reporting telework data in annual *Status of Telework in the Federal Government* reports. OPM did not concur with our recommendation. In September 2021, OPM officials told us the agency continues to disagree with the recommendation. We continue to believe that strengthening OPM's controls would improve the quality of telework data for its reports to Congress.

<sup>3</sup>Office of Management and Budget, *Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19*, OMB Memorandum M-20-16 (Washington, D.C.: 2020).

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integrate telework into their culture based on experiences during the pandemic.<sup>4</sup>

The CARES Act includes a provision for us to report on our ongoing monitoring and oversight efforts related to the COVID-19 pandemic.<sup>5</sup> This report is part of our body of work in response to the CARES Act.<sup>6</sup> It focuses on the federal government's use of telework in response to the COVID-19 pandemic. In this report, we (1) describe federal agencies' use of telework during the COVID-19 pandemic and assess OPM's progress in addressing telework data limitations and (2) describe actions agencies have taken to address telework-related challenges identified during the COVID-19 pandemic and considerations for future operating postures.

To review agencies' use of telework during the COVID-19 pandemic, we collected and analyzed telework data and related documents from 24 major federal agencies from selected time periods before and during the COVID-19 pandemic in 2019 (July through September 2019) and during the pandemic in 2020 (January through March 2020, April through June 2020, and July through September 2020).<sup>7</sup> For data on the hours spent teleworking and the proportion of time teleworkers spent in telework status, we used quarterly totals provided by the agencies. For data on the proportion of employees' teleworking, we use data for a single pay period

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<sup>4</sup>Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government: Leveraging Telework and Remote Work in the Federal Government to Better Meet Our Human Capital Needs and Improve Mission Delivery*, (Nov. 12, 2021).

<sup>5</sup>Pub. L. No. 116-136, § 19010, 134 Stat. 281, 579-81 (2020).

<sup>6</sup>We regularly issue government-wide reports on the federal response to COVID-19. For the latest report, see GAO, *COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies*, [GAO-22-105291](https://www.gao.gov/products/GAO-22-105291) (Washington, D.C.: Jan. 27, 2022). Our next government-wide report will be issued in April 2022 and will be available on GAO's website at <https://www.gao.gov/coronavirus>.

<sup>7</sup>The 24 agencies are those identified in the Chief Financial Officers (CFO) Act of 1990, as amended. 31 U.S.C. § 901. The 24 CFO Act agencies are the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Interior, Justice, Labor, State, Transportation, Treasury, and Veterans Affairs; National Aeronautics and Space Administration; Environmental Protection Agency; United States Agency for International Development; General Services Administration; National Science Foundation; Nuclear Regulatory Commission; Office of Personnel Management; Small Business Administration; and Social Security Administration.

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at the beginning of each quarter.<sup>8</sup> Individual agencies gathered and reported these data on their civilian employees from a variety of systems, which limits the precision and comparability of data across agencies. We mitigated these limitations by reporting agency telework participation as ranges and making broad comparisons across agencies. While we found issues with agencies' data, we determined the data, with the appropriate discussion of limitations, were sufficiently reliable for describing agencies' use of telework during the pandemic.<sup>9</sup>

To assess OPM's progress in addressing telework data limitations, we reviewed our previous work on telework data and related recommendations. We also reviewed our key telework practices that federal agencies should implement to help ensure successful telework programs, as well as Standards for Internal Control in the Federal Government, which calls for effective internal control systems that use reliable internal and external data sources.<sup>10</sup> We interviewed OPM officials on their progress with implementing these recommendations and discuss related data issues in this report. See appendix I for more details on our data analysis.

To describe how agencies addressed challenges with telework use during the COVID-19 pandemic and considerations for the future use of telework, we collected and analyzed written responses from all 24 agencies on their challenges related to telework during the COVID-19 pandemic and actions taken to try to address these challenges, as well as plans for agencies' use of telework in the future. We also interviewed three selected agencies—the U.S. Departments of Agriculture, Energy, and the Social Security Administration—to obtain additional information on challenges and actions taken to address those challenges during the pandemic. We selected these agencies based on workforce size and pre-

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<sup>8</sup>We use a pay period for this purpose because the number of employees at an agency is subject to greater fluctuation over a full quarter.

<sup>9</sup>The following agencies could not report complete telework data in the format we requested: NASA (excludes remote workers); the Departments of Justice (excludes Federal Bureau of Investigation), Education (excludes Office of Inspector General (OIG)), and State (excludes: overseas employees and contractors); Nuclear Regulatory Commission (excludes OIG); and United States Agency for International Development (excludes foreign service officers and contractors).

<sup>10</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 2014); and *Human Capital: Further Guidance, Assistance, and Coordination Can Improve Federal Telework Efforts*, [GAO-03-679](#) (Washington, D.C.: July 18, 2003).

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pandemic telework participation to obtain various perspectives on telework.

For both objectives, we obtained additional information related to agency use of telework during the COVID-19 pandemic from agency officials within the 24 agencies both in writing and through interviews. To characterize agency actions in response to telework challenges and considerations of their future operating postures, we use the terms “nearly all” to represent 21 to 24 agencies; “many” for 11 to 15 agencies; and “several” for six to 10 agencies. For more detailed information on our scope and methodology, see appendix I.

We conducted this performance audit from April 2020 to February 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

### The Telework Enhancement Act of 2010 and Our Prior Related Work

Congress has encouraged federal agencies to expand federal employee participation in telework most recently by passing the Telework Enhancement Act of 2010.<sup>11</sup> The act requires executive agencies to establish telework policies, incorporate telework into their respective continuity of operations plans, ensure that employees have an approved agreement on file prior to teleworking, and provide interactive telework training to employees eligible to telework and managers of teleworkers.<sup>12</sup> The act also assigns OPM leadership responsibilities including: (1) providing policy and related guidance for telework in specified areas, (2) assisting each agency in establishing appropriate qualitative and quantitative measures and teleworking goals, (3) identifying best

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<sup>11</sup>Prior to this act, the most significant congressional action related to telework was included in a fiscal year 2001 appropriations provision. This provision required agencies to establish policies under which eligible employees could participate in telework to the maximum extent possible without diminished employee performance. OPM was tasked with ensuring application of this requirement to an increasing percentage of the federal workforce overtime. Pub. L. No. 106-346, Department of Transportation and Related Agencies Appropriations, 2001, tit. III, § 359, 114 Stat. 1356, 1356A-36.

<sup>12</sup>5 U.S.C. §§ 6502-6504.

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practices and recommendations for the federal government, and (4) reviewing the outcomes associated with an increase in telework.<sup>13</sup>

The act also requires OPM to issue an annual report to Congress on the status of telework in the federal government.<sup>14</sup> Specifically, the act requires OPM to report on, among other things, agencies' goals related to increasing participation in telework, whether or not the agencies met their goals, and if not, what actions agencies are taking to identify and eliminate barriers to maximizing telework opportunities. Since 2001, OPM has surveyed executive agencies with an annual data call and reported to Congress on the status of telework.<sup>15</sup>

In addition to the annual data call, OPM also maintains data on telework use in its Enterprise Human Resources Integration (EHRI) system. EHRI is OPM's primary warehouse for data about federal employees. OPM designed EHRI to leverage its existing IT infrastructure, staff, and tools to integrate federal personnel, payroll, training, and retirement databases.<sup>16</sup> The payroll database within EHRI provides information on how federal employees allocate their time—reflected in hours charged to specific categories of work and use of leave. This database contains fields for telework data, which are potentially useful for assessment and comparison of telework use across the government.

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<sup>13</sup>5 U.S.C. § 6504(b); Pub. L. No. 111-292, § 4, 124 Stat. at 3173.

<sup>14</sup>Specifically, OPM, in consultation with the Chief Human Capital Officers Council, is to report to House and Senate oversight committees on the telework programs of each executive agency. 5 U.S.C. § 6506(b).

<sup>15</sup>The conference report accompanying the fiscal year 2001 appropriations bill H.R. 4475, which included the provision on telework, required OPM to report to Congress on the effectiveness of the telework program within one year. H. Conf. Rep. No. 106-940, at 151 (2000).

<sup>16</sup>EHRI was developed following the electronic government initiative in 2001. This initiative was aimed at using information technology to enhance the access to and delivery of government information and service to citizens, business partners, and employees. It also was designed to improve the internal efficiency and effectiveness of the federal government.

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In 2012, we reported that OPM had been concerned about the reliability of telework data it received from executive agencies through its annual data call over the prior decade.<sup>17</sup>

In 2016, we found that several issues affected the reliability of the EHRI payroll system, including the telework variables within the database. We made five recommendations, including four to improve the reliability of the data:<sup>18</sup>

- update EHRI payroll database documentation to be consistent with current field definitions and requirements, including the *Guide to Human Resources Reporting* and the *Guide to Data Standards, Part B*;
- consistently monitor system-generated error and edit check reports and ensure that timely action is taken to address identified issues (we later designated this as a priority recommendation in a letter to OPM);
- develop a schedule for executing plans to integrate the payroll data into the larger suite of EHRI databases; and
- evaluate existing internal control activities and develop new control activities for EHRI payroll data, such as implementing transactional edit checks that leverage the information in the other EHRI datasets.

OPM concurred with our recommendations and implemented the first of the four listed above in 2019. As of December 2021, OPM had not implemented the other three recommendations, which we discuss later in this report.

Additionally in 2017, we found that OPM may be missing opportunities to improve these data because it does not always follow up with agencies on significant data differences or outliers. Also, the errors and invalid data in OPM's annual reports to Congress reduce the usefulness of these reports. We recommended OPM strengthen controls for reviewing, validating, and reporting telework data in annual *Status of Telework in the Federal Government* reports.<sup>19</sup> OPM continues to disagree with this recommendation. In December 2021, OPM said it had not implemented

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<sup>17</sup>GAO, *Federal Telework: Program Measurement Continues to Confront Data Reliability Issues*, [GAO-12-519](#) (Washington, D.C.: Apr. 19, 2012).

<sup>18</sup>GAO, *Federal Human Resources Data, OPM Should Improve the Availability and Reliability of Payroll Data to Support Accountability and Workforce Analytics*, [GAO-17-127](#) (Washington, D.C.: Oct. 7, 2016).

<sup>19</sup>[GAO-17-247](#).

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the recommendation but told us it has taken some steps to try to mitigate data accuracy issues to the extent possible. We continue to believe that strengthening controls on telework data would improve the quality of OPM's reports to Congress.

In our prior work, we have also identified key practices for federal agencies to implement with their telework programs. These key practices can be grouped under seven categories: (1) program planning, (2) telework policies, (3) performance management, (4) managerial support, (5) training and publicizing, (6) technology, and (7) program evaluation.<sup>20</sup> These telework key practices—several of which are required by statute—provide a roadmap for federal agencies to successfully implement their telework program.

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## Federal Guidance on Maximizing Telework during the COVID-19 Pandemic

Prior to the President declaring COVID-19 a national emergency on March 13, 2020, OPM began issuing guidance to remind agencies about available workplace flexibilities and to encourage agencies to review and update their telework policies.<sup>21</sup> At the start of the pandemic, OMB and OPM encouraged agencies to maximize flexibilities for telework-eligible employees in areas of high community transmission as well as telework-eligible employees identified by the Centers for Disease Control and Prevention (CDC) as being at high risk for complications from COVID-19. OMB guidance further encouraged the use of weather and safety leave for those high-risk employees ineligible for telework.<sup>22</sup>

OMB subsequently issued updated guidance that requested agencies within the National Capital Region to maximize telework flexibilities for all telework-eligible employees based on operational needs as determined by agency heads.<sup>23</sup> Additional OMB guidance directed agencies to use the full extent of their legal authority and discretion to reduce and

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<sup>20</sup>[GAO-03-679](#).

<sup>21</sup>Office of Personnel Management, Human Resources *Flexibilities and Authorities for the 2019 Novel Coronavirus*, OPM CPM 2020-02 Attachment (Washington, D.C.: Feb. 7, 2020), and *Coronavirus Disease 2019 (COVID-19): Additional Guidance*, OPM CPM 2020-05 (Washington, D.C.: Mar. 7, 2020).

<sup>22</sup>Office of Management and Budget, *Updated Guidance on Telework Flexibilities in Response to Coronavirus*, OMB Memorandum M-20-13 (Washington, D.C.: Mar. 12, 2020).

<sup>23</sup>Office of Management and Budget, *Updated Guidance for the National Capital Region on Telework Flexibilities in Response to Coronavirus*, OMB Memorandum M-20-15 (Washington, D.C.: Mar. 15, 2020).

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reprioritize nonmission-critical services to free up capacity for critical services. This guidance also directed agencies to maximize telework across the nation for the federal workforce to slow down the transmission of COVID-19, while maintaining mission critical workforce needs.<sup>24</sup> See appendix II for more detail on OMB and OPM guidance on maximum telework, alternative work schedules, and leave use in response to the COVID-19 pandemic.

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## All Agencies Reported Increased Telework Use during the COVID-19 Pandemic, but Long-standing Data Issues Persist

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### All 24 Agencies Reported Increases in Telework during the Pandemic

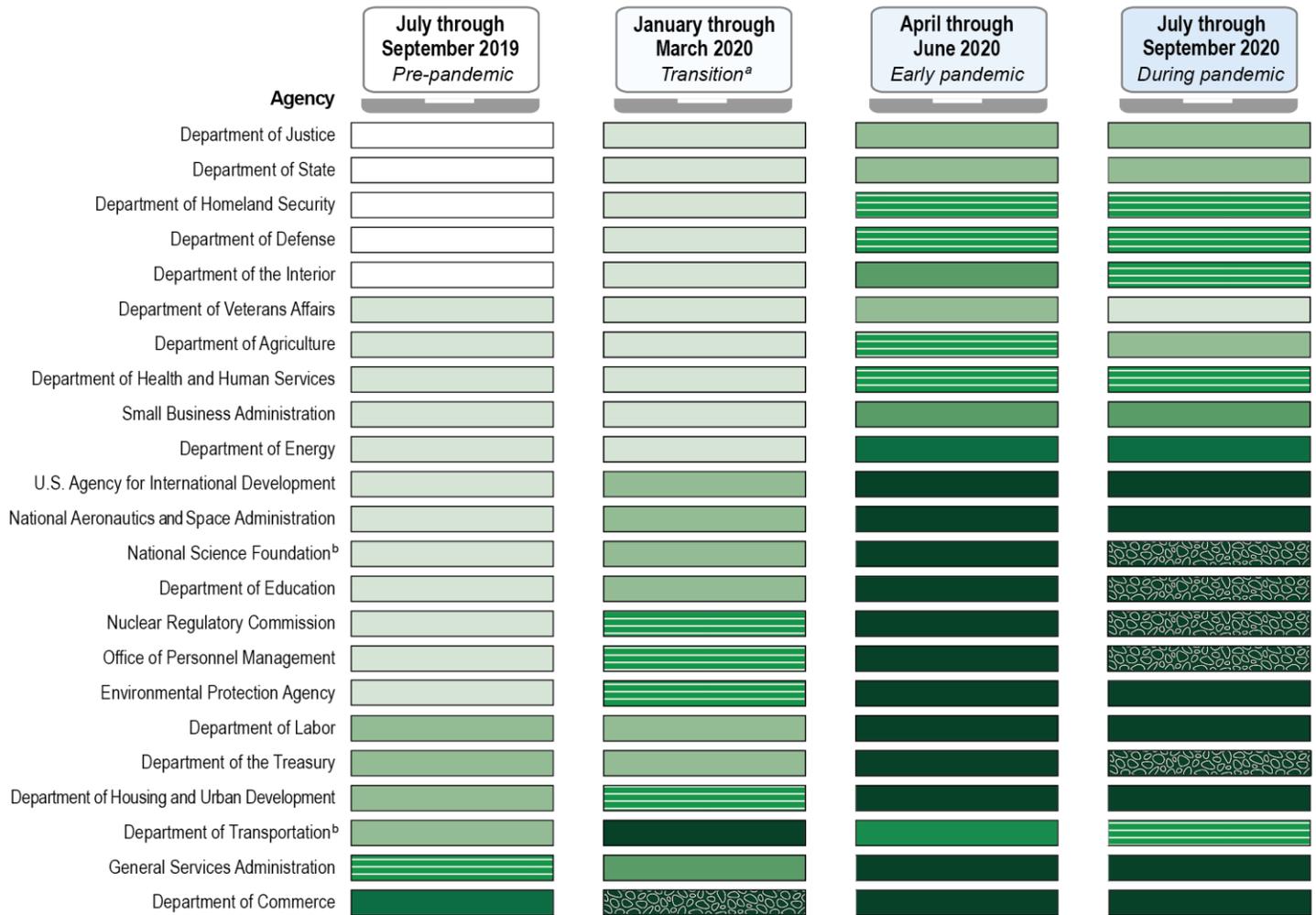
According to the data we collected, total telework use by agencies substantially increased at the outset of the pandemic (March 2020), and continued over two fiscal quarters, among all agencies that provided data (see fig. 1).<sup>25</sup>

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<sup>24</sup>Office of Management and Budget, *Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19*, OMB Memorandum M-20-16 (Washington, D.C.: Mar. 17, 2020).

<sup>25</sup>The Social Security Administration did not provide data on the number of hours employees were in telework status.

**Figure 1: Telework Hours as a Percentage of Total Work Hours before and during the COVID-19 Pandemic**



**Percentage of hours teleworked at federal agencies**



Source: GAO analysis of agency data. | GAO-22-104282

Note: We requested data from 24 agencies on telework use. These agencies tracked and reported data using a variety of systems. We determined that these data were sufficiently reliable to use for broad comparisons across agencies regarding telework use during the COVID-19 pandemic. Not all agencies could provide data for all data elements requested. The Social Security Administration did not provide data on telework hours.

<sup>a</sup>The January through March 2020 quarter includes telework use before and during the pandemic.

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<sup>b</sup>The Department of Transportation and the National Science Foundation provided data for July through September 2019 that diverged substantially from values provided for the prior two quarters. Thus, we used data provided for the previous quarter (April through June 2019) to better demonstrate a comparison to typical pre-pandemic values.

As shown in figure 1, nearly all these agencies reported less than 30 percent of their employees' work hours were in telework status prior to the pandemic.<sup>26</sup> However, more than half of these agencies exceeded about 80 percent or more of total work time in telework status for at least one fiscal quarter during the pandemic.

Agencies' telework postures during the pandemic varied based on agency mission, job location, and the type of work employees perform. For example, officials at the Department of Veterans Affairs (VA) told us they temporarily granted full-time telework to employees under the agency's maximum-telework posture. They also offered telework options to a significant number of employees previously ineligible to telework by expanding the use of telehealth services to veterans.<sup>27</sup> They said that, in accordance with CDC guidance and local conditions, they varied the effective dates of maximum allowable telework at each VA location. According to VA, several factors influenced its approval of new telework levels and eligible employees during the pandemic. These included: (1) the ability to realign or modify mission-critical work to a virtual environment, (2) whether any essential services required the employee's physical presence at the worksite, (3) whether the employee was in a high-risk population for severe adverse effects from COVID-19, and (4) the local availability of telework equipment.

National Science Foundation (NSF) officials noted that prior to the pandemic, they had a robust telework policy that was highly used across the agency. For example, employees could charge up to 80 hours of telework per bi-weekly pay period depending on the level of approval obtained.<sup>28</sup> Further, the majority of NSF's workforce had telework agreements in place prior to the pandemic. Thus, its supervisors and

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<sup>26</sup>The Department of Transportation and the National Science Foundation provided data for July through September 2019 that diverged substantially from values provided for the prior two quarters; therefore, we used data provided for the previous quarter (April through June 2019) to better demonstrate a comparison to typical pre-pandemic values.

<sup>27</sup>Telehealth is the use of communications technologies to provide health care from a distance.

<sup>28</sup>According to NSF's policy, permanent requests for 5 days of telework per week would require a change in duty station to the approved alternate worksite, which may result in higher or lower locality pay.

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employees were already accustomed to telework. Agency officials said this facilitated NSF's transition to a maximum-telework posture. During the pandemic, NSF employees could charge up to 80 hours of telework per pay period without supervisory approval. As NSF transitioned into a maximum-telework posture due to COVID-19, officials reported there was no major effect to the workforce or its IT capabilities since they were already tested and proven.

Increases in telework among agencies include, to some extent, increases in the number of employees who teleworked or the amount of time employees spent in telework status or both. Figure 2 presents data on the proportion of employees using telework as a percentage of all employees at a specific agency during selected pay periods prior to and during the COVID-19 pandemic.<sup>29</sup> All 24 agencies reported increases in the percentage of employees who teleworked during the pandemic.<sup>30</sup>

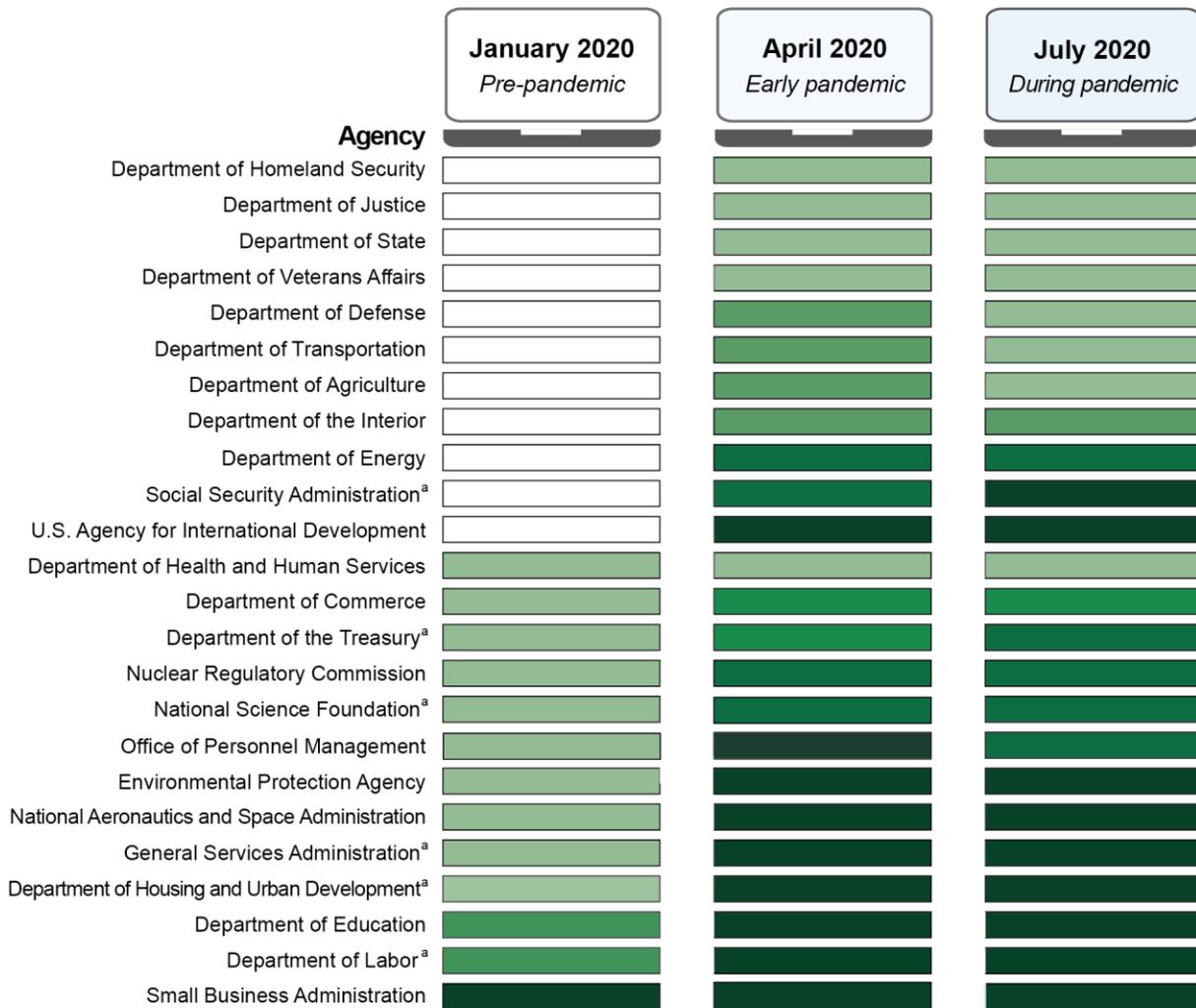
Notably, about half of agencies reported that less than 25 percent of their employees teleworked prior to the pandemic, while all agencies reported about 25 percent or more of employees teleworked during the pandemic.

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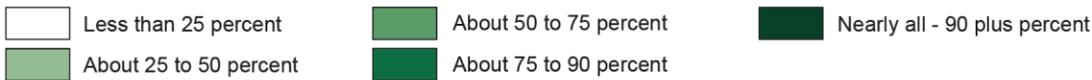
<sup>29</sup>For the General Services Administration; Departments of Housing and Urban Development, Labor, and the Treasury; National Science Foundation, and the Social Security Administration, data in the January 2020 pay period diverged substantially from data in the three prior periods provided by these agencies. So, we used the most recent data provided from a prior pay period (September 2019) to better demonstrate a comparison to typical pre-pandemic values.

<sup>30</sup>Department of Health and Human Services data showed an increase in employees teleworking, but insufficient to change their reporting category.

**Figure 2: Proportion of Federal Employees Teleworking before and during the COVID-19 Pandemic**



**Percentage of federal employees teleworking**



Source: GAO analysis of agency data. | GAO-22-104282

Note: We requested data from 24 agencies on telework use. These agencies tracked and reported data using a variety of systems. We determined that these data were sufficiently reliable to use for broad comparisons across agencies regarding telework use during the COVID-19 pandemic. We used individual pay periods from January 2020, April 2020, and July 2020 to represent those months because the number of employees at an agency is subject to greater fluctuation over a full quarter.

<sup>a</sup>General Services Administration, Departments of Housing and Urban Development, Labor, and the Treasury, National Science Foundation, and Social Security Administration, data in the January 2020

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pay period diverged substantially from data in the three prior periods provided by these agencies. Thus, we used the most recent data provided from a prior pay period (July 2019) to better demonstrate a comparison to typical pre-pandemic values.

Among teleworkers, the proportion of work time spent in telework status substantially increased during the pandemic for all agencies that provided data.<sup>31</sup> Prior to the pandemic, only two agencies reported that a majority of their teleworkers worked at least half their hours in telework status. This increased slightly from January 2020 through March 2020 as agencies transitioned to a maximum-telework posture. By the July through September 2020 time period, seven of the 21 agencies reported at least half of their employees who teleworked were doing so for more than half their work hours. The other 14 reported that more than 75 percent of their employees who teleworked did so for more than half their work hours (see fig. 3).

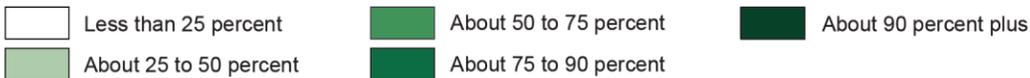
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<sup>31</sup>Two agencies, the Departments of Housing and Urban Development and Transportation did not provide these data. The Department of the Interior was unable to provide comparable data.

**Figure 3: Percentage of Teleworkers with More than Half Their Time in Telework Status, before and during the COVID-19 Pandemic**



**Percentage of federal employees who teleworked 50 percent or more**



Source: GAO analysis of agency data. | GAO-22-104282

Note: We requested data from 24 agencies on telework use. These agencies tracked and reported data using a variety of systems. We determined that these data were sufficiently reliable to use for broad comparisons across agencies regarding telework use during the COVID-19 pandemic. The Department of Interior was unable to provide comparable data. Two agencies (the Departments of Transportation and Housing and Urban Development) did not provide these data.

<sup>a</sup>The January through March 2020 quarter included telework use before and during the beginning of the pandemic.

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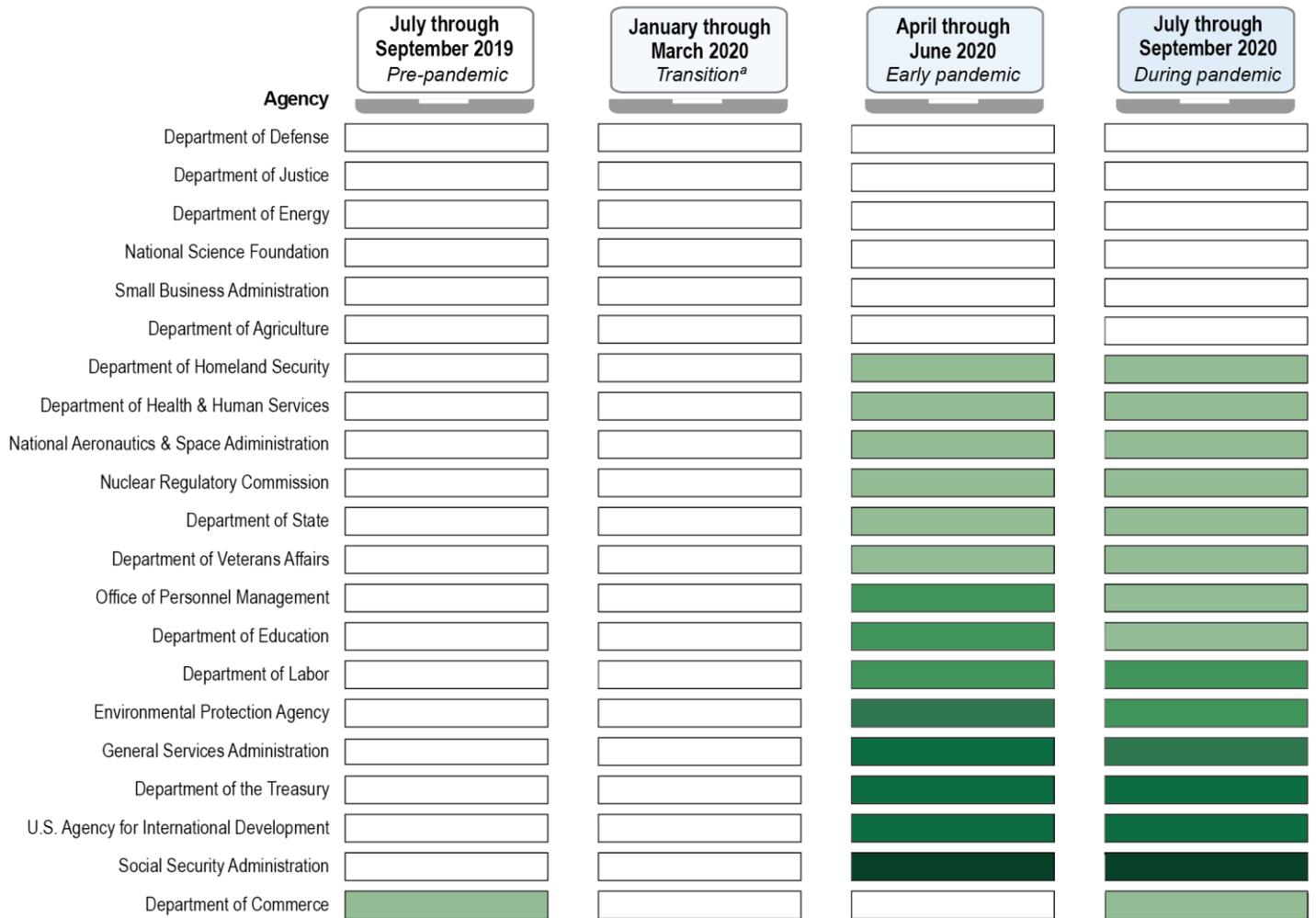
<sup>b</sup>The Departments of Labor and the Treasury provided data for July through September 2019 that diverged substantially from values provided for the prior two quarters. Thus, we used data provided for the previous quarter (April through June 2019) to better demonstrate a comparison to typical pre-pandemic values.

The use of full-time telework (i.e., 100 percent of an employee's work time) also increased substantially among teleworking employees during the pandemic.<sup>32</sup> Prior to the pandemic, the Department of Commerce was the only agency that reported more than about 25 percent of employees who teleworked did so full time, due in large part to employees at its U.S. Patent and Trademark Office. However, by the early part of the COVID-19 pandemic, 14 other agencies reported more than about 25 percent of their employees teleworked full time. Of the 14, six reported about 25 to 50 percent of their employees teleworked full time, three reported about 50 percent to 75 percent of their employees teleworked full time, and five agencies reported about 75 percent or more of their employees teleworked full time (see fig. 4).

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<sup>32</sup>Two agencies, the Departments of Housing and Urban Development and Transportation, did not provide these data. The Department of Interior was unable to provide comparable data.

**Figure 4: Percentage of Teleworkers Who Teleworked Full-time, before and during the COVID-19 Pandemic**



**Percentage of federal employees who teleworked full time**



Source: GAO analysis of agency data. | GAO-22-104282

Note: We requested data from 24 agencies on telework use. These agencies tracked and reported data using a variety of systems. We determined that these data were sufficiently reliable to use for broad comparisons across agencies regarding telework use during the COVID-19 pandemic. The Department of the Interior was unable to provide comparable data. Two agencies (the Departments of Transportation and Housing and Urban Development) did not provide these data.

<sup>a</sup>The January through March 2020 quarter included telework use before and during the beginning of the pandemic.

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OPM Has Made Progress Collecting Government-Wide Telework Information but Has Not Fully Addressed Long-standing Data Issues

OPM has taken steps to improve its collection of government-wide telework information but has not fully addressed long-standing data issues. In 2019, in response to our 2016 recommendation, OPM updated its Enterprise Human Resources Integration (EHRI) database payroll data standards to include data on the number and instances of telework use by federal employees and the number of hours of telework used, implementing one of our four recommendations related to the reliability of the payroll system.<sup>33</sup> The inclusion of these standards should offer some improvement to the consistency of telework data across agencies.

However, OPM's continued lack of progress on other recommendations from our 2016 report contributes to ongoing concerns about the reliability of federal telework data. While OPM concurred with our recommendations, it has not consistently monitored error reports nor has it yet improved internal controls for EHRI data quality. In addition, OPM has not developed a schedule for integrating payroll data into a larger suite of EHRI databases and evaluating and developing new internal control activities. OPM officials said the agency does not have the resources needed to implement new data initiatives such as improving EHRI internal controls.

OPM officials agreed that payroll data in EHRI could be eventually substituted for OPM's current telework data call but to do so would first require implementation of the above recommendations. As of December 2021, OPM had not developed a plan to implement our remaining recommendations to address EHRI data reliability issues. Developing a plan to guide implementation of our remaining recommendations would better position OPM to consider these data-improvement activities within the context of other agency activities, determine how best to allocate available resources, and develop steps and a timeline for carrying out these activities. Until OPM develops a plan and timeline for implementing these recommendations, long-standing data issues will continue to persist.

The responses we received from our data collection for this report illustrate the continued inconsistency and limitations of agency and government-wide data outside of the EHRI payroll system. In 2017, we found that agencies may report to OPM's annual data call using a variety of systems that define and track telework measures differently.<sup>34</sup> As we

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<sup>33</sup>[GAO-17-127](#).

<sup>34</sup>[GAO-17-247](#).

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previously recommended to OPM, we followed up with those agencies to identify and address data outliers, including significant changes in data across time periods, to describe the limitations of these data in this report. Our key telework practices highlight, among other things, the importance of using data to evaluate telework programs.<sup>35</sup> Further, according to *Standards for Internal Control in the Federal Government*, effective internal control systems have certain attributes, including reliable internal and external sources that provide data that are reasonably free from error and bias and faithfully represent what they purport to represent.<sup>36</sup> Having robust telework data is important for managing and improving telework programs. Reliable telework data from EHRI—along with other qualitative and quantitative information, such as from the Federal Employee Viewpoint Survey<sup>37</sup>—can be used to make informed management decisions about investing resources, planning for continuity of operations events, assessing compliance with the act, and managing physical space needs.<sup>38</sup> Until OPM develops a plan to fully implement our recommendations to improve data reliability issues with its EHRI payroll data, it will continue to be unable to precisely assess telework usage across agencies and provide a full and accurate picture to Congress to support oversight.

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<sup>35</sup>[GAO-03-679](#).

<sup>36</sup>[GAO-14-704G](#).

<sup>37</sup>OPM's Federal Employee Viewpoint Survey measures employees' perceptions of whether, and to what extent, conditions characteristic of successful organizations are present in their agencies.

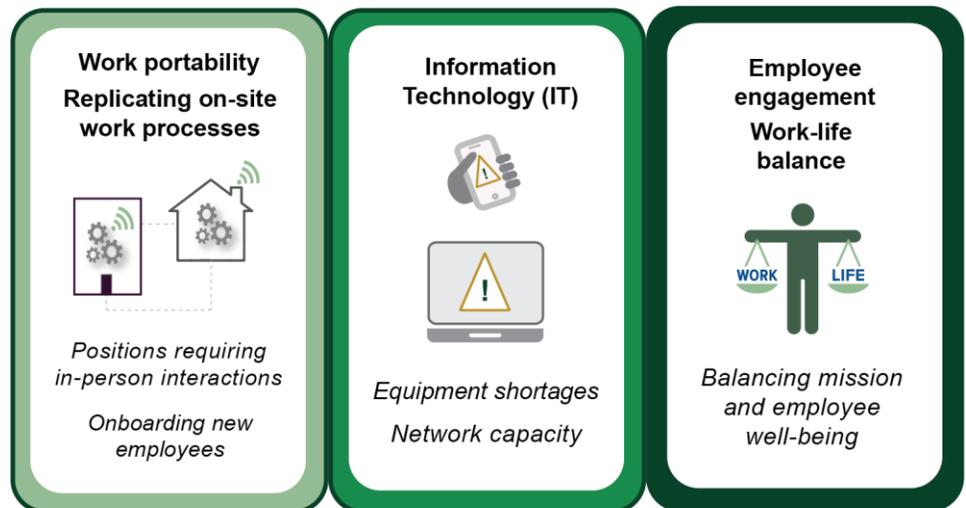
<sup>38</sup>[GAO-17-247](#).

## Agencies Took Steps to Try to Address Telework-Related Challenges and Anticipate Future Workplace Changes

Agencies Took Actions to Address Telework Challenges While Implementing Maximum Telework during the Pandemic

Agencies identified challenges transitioning to maximum telework at the onset of the COVID-19 pandemic relating to three main areas (see fig. 5).<sup>39</sup>

**Figure 5. Agencies Identified Challenges Related to Telework during the COVID-19 Pandemic**



Source: GAO analyses of agency information. | GAO-22-104282

<sup>39</sup>Separate from this engagement, since 1997 we have periodically surveyed mid and upper-level managers at 24 major federal agencies on various federal management and performance topics as part of our Federal Managers Survey. In 2020, we revised the survey to include questions asking managers for their perspectives on their agencies' actions to maintain the continuity of operations, including the expanded use of telework and alternative work schedules, during the pandemic. For additional information about the survey, including the results on these questions, see GAO, *Supplemental Material: 2020 Federal Managers Survey: Results on Government Performance and Management Issues*, [GAO-21-537SP](#) (Washington, D.C.: July 27, 2021).

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**Work portability/replicating on-site work processes.** Several agencies reported that some positions and procedures were not portable and that they needed additional time at the outset of the pandemic to revise guidance and policies to accommodate full-time telework for eligible employees occupying those positions. Agencies also experienced challenges replicating the office environment and some processes in a remote setting. These included challenges with hiring, security checks and fingerprinting new employees, mail delivery and processing, and accessing office supplies and equipment.

Department of Energy (DOE) officials reported that not all of their employees were able to transition to maximum telework because their work could not be completed outside of their duty station. For example, personnel security office employees could not immediately telework because their work required paper files located on site. For staff who wanted to telework, management had to identify portable work assignments and ensure there was sufficient work for teleworkers to complete. After initial adjustments, DOE's personnel security employees teleworked for the first 3 months of the pandemic. While DOE officials told us that they began digitizing files several years ago to make paper-dependent work portable, completing this effort requires labor and electronic systems DOE currently lacks.

DOE officials also reported challenges with onboarding some new employees. They cited issues with training and mentoring newly hired engineers in a virtual environment. DOE engineers responsible for training new hires needed to spend considerable amounts of time converting on-the-job learning to a digital format at the beginning of the pandemic. These engineers had to develop their own virtual training program to help new hires understand work processes. However, this approach had limitations. According to DOE officials, some on-the-job training did not translate to virtual or paper explanations because of the complicated nature of the work.

According to Department of Homeland Security (DHS) officials, much of their agency's mission—involving 65 percent of its employees—must be carried out in person and on site, which presented an obstacle to telework during the pandemic. This includes the work of Transportation Security Administration screeners, Customs and Border Protection officers, Border Patrol agents, U.S. Immigration and Customs Enforcement and Removal Operations officers, Homeland Security Investigations agents, and U.S. Secret Service agents. DHS officials said that to help address the need for these employees to be in person to fulfill their duties during the

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pandemic, DHS relied primarily on personal protective equipment and flexible work schedules that prioritized worker safety and reduced the number of employees on site at once. DHS officials told us that its employees whose missions did not require on-site presence were teleworking almost 100 percent since the pandemic began.

**Information technology.** Agency officials reported a variety of IT challenges at the onset of the pandemic and took steps to try to mitigate these issues.<sup>40</sup> These challenges included equipment shortages, lack of training, and limited network capacity. Agencies told us they needed to ensure that teleworkers had the right technology to perform their duties successfully. Other areas of importance to agencies included assessing organizational and teleworker technology needs, addressing access and security issues related to telework, and providing technical support when needed.

The Social Security Administration (SSA), for example, reported that it faced challenges transitioning the work of its call center operators to a telework environment. According to SSA, nearly 4,000 of its customer call center agents did not telework prior to the COVID-19 pandemic. SSA explained that it was in the initial stages of replacing its telephone infrastructure at the onset of the pandemic and the transition to maximum telework required the agency to re-engineer the way it used current technology to provide all customer call center agents the ability to answer calls until its new agency-wide telephone system could be installed. When SSA transitioned to maximum telework in March 2020, the agency said it had enough equipment for only about one-third of these agents to perform their duties while teleworking.

SSA officials told us that call center agents without remote equipment were placed on administrative leave or weather and safety leave. Additionally, it took a couple of weeks for the agency to provide the customer call center agents on leave with the essential equipment that allowed them to telework. However, SSA officials reported that internet connectivity issues created challenges for employees receiving calls on its 800-customer service number. As a result, SSA operated with a limited

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<sup>40</sup>We previously reported on (1) selected agencies' initial experiences in providing the IT needed to support remote access for maximum telework, and (2) the extent to which selected agencies followed federal information security guidance for their IT systems that provide remote access. See GAO, *COVID-19: Selected Agencies Overcame Technology Challenges to Support Telework but Need to Fully Assess Security Controls*, [GAO-21-583](#) (Washington, D.C.: Sept. 30, 2021).

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number of employees available to respond to the 800 number calls from the public. This resulted in longer-than-normal call-wait times. SSA officials said that by June 2020, they had equipped employees with necessary technology to answer the increasing number of calls while teleworking.

SSA's Office of the Inspector General reported that only 27 percent of teleservice center employees were answering calls on the national 800-number in mid-March of 2020. As of October 2020, according to the report, nearly all call center employees were answering calls, with approximately 1 percent on weather and safety leave who were unable to answer calls remotely due to internet connectivity issues. The report also stated that while SSA reduced the amount of callers receiving a busy message, this was partially enabled by reducing hours for the national 800-number.<sup>41</sup>

The Department of Defense (DOD) faced similar network and IT system capacity challenges as it transitioned to a maximum-telework posture. DOD officials said that the agency was unable to initially support the majority of its employees working remotely in response to the pandemic. They experienced system slowness and frequent occurrences where personnel were inadvertently disconnected from the agency network. In addition, remote access to classified systems was unavailable. Thus, employees working on classified systems had to come on site to perform their work. To address these challenges, DOD's chief information officer convened a task force to address immediate IT issues in three areas: (1) providing access to collaboration and office productivity tools, (2) improving network capacity for remote users, and (3) issuing telework IT and cybersecurity guidance to ensure appropriate access to available classified capabilities and continued protection of DOD information. In response, DOD officials said they provisioned user accounts within 30 days of moving to a maximum-telework posture and rolled out new software packages which helped employees collaborate across the department. The agency also increased network capacity for its virtual private networks, allowing more employees to telework.<sup>42</sup>

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<sup>41</sup>Social Security Administration, Office of Inspector General, *Congressional Response Report – The Social Security Administration's Telephone Services During June 2020*, A-05-20-50998 (Baltimore, MD: April 2021).

<sup>42</sup>A virtual private network is a technology that establishes an encrypted connection between a teleworker's device and an agency's network. This provides the teleworker with secure access to many of the agency's computing resources.

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**Employee engagement/work-life balance.** Several agencies reported that they faced challenges with employees who experienced decreased engagement or employees who found it difficult to maintain a healthy work-life balance during the COVID-19 pandemic. We have previously reported that engaged employees are committed to the organization and the mission, and are more likely to put forth extra effort to get the job done.<sup>43</sup>

For example, National Science Foundation (NSF) officials reported challenges with ensuring resiliency and balancing agency mission accomplishment and the health and well-being of its workforce. In response, the agency adopted strategies and procedures to help staff adapt to its new teleworking environment. These actions included: (1) allowing maximum work flexibilities to empower employees to manage their schedules; (2) helping to ensure technology could support a significant increase in teleworkers; (3) expanding work-life support services; (4) setting up regular, dedicated time for employees to connect with one another; and (5) hosting regular virtual agency-wide meetings, virtual awards ceremonies, public service recognition week activities, and employee appreciation activities. Further, NSF's Work-Life team offered several suggestions to help colleagues remain connected. These suggestions included using technology to cultivate community, build relationships, engage employees, and foster morale (e.g., virtual exercise classes).

DOE reported work-life balance challenges faced by employees and brought about by flexible schedules instituted to facilitate maximum telework. DOE officials noted that with work schedule flexibilities and the changes to work processes during the pandemic, the boundaries between work and home life became blurred, often resulting in employees working longer hours and extended workweeks. DOE suspended core work hours and encouraged supervisors to exercise maximum flexibility with regard to their employees' work schedules. This allowed employees a greater work-life balance while teleworking. Additionally, teleworking employees responsible for caregiving while facing day care or school closures because of COVID-19 were eligible for up to 20 hours of excused absences (i.e., paid leave) per pay period throughout the pandemic.

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<sup>43</sup>GAO, *Federal Workforce: Additional Analysis and Sharing of Promising Practices Could Improve Employee Engagement and Performance*, [GAO-15-585](#) (Washington, D.C.: July 14, 2015).

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Agencies Are Considering  
Future Workplace  
Changes Related to  
Telework and Remote  
Work

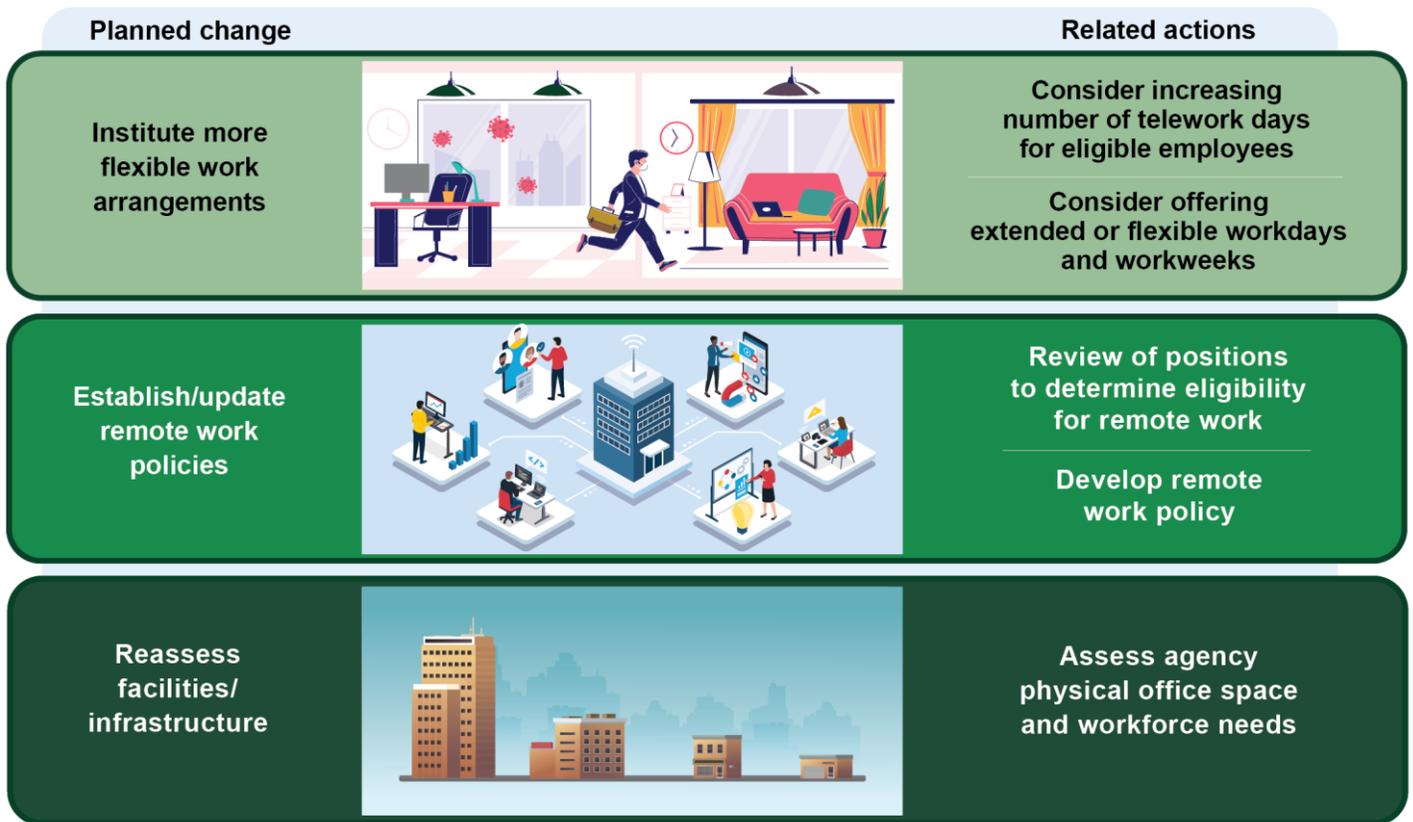
Following June 2021 guidance from OPM, OMB, and the General Services Administration (GSA) for safely returning employees to work sites, agencies began examining their telework programs for additional changes.<sup>44</sup> Further, OPM's November 2021 guidance encouraged agencies to consider expanding telework and remote work for suitable positions and in accordance with an agency's mission and services.<sup>45</sup> Agencies told us they are considering future workforce changes that include (1) instituting more flexible work arrangements, (2) establishing or updating remote work policies, and (3) reassessing facilities and infrastructure (see fig. 6).

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<sup>44</sup>Office of Management and Budget, *Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment*, Memorandum M-21-25 (Washington, D.C.: June 10, 2021).

<sup>45</sup>Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government: Leveraging Telework and Remote Work in the Federal Government to Better Meet Our Human Capital Needs and Improve Mission Delivery*. (Washington, D.C.: Nov. 12, 2021).

Figure 6: Workplace Changes and Related Actions That Federal Agencies Are Considering



Source: GAO analyses of agency information. | GAO-22-104282

**Instituting more flexible work arrangements.** Some agencies employed outreach tools such as surveys, focus groups, and listening sessions with managers and employees to learn more about their telework experiences during the pandemic and expectations for work in the future. Based on feedback from these outreach tools, agencies are planning future changes to work arrangements such as flexible work schedules and expanded use of telework and remote work. For example:

- DOE surveyed its employees about telework experiences from February through May 2021 and future preferences regarding telework. DOE also conducted listening sessions with managers and employees that provided an interactive, collaborative space for employees and managers to share experiences, ideas, and concerns in small group settings. DOE officials said the agency plans to use results of the survey and listening sessions to help the agency better

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understand the opportunities and concerns around expanded telework to inform the agency's planning for its workforce of the future.

- The Department of Transportation (DOT) administered employee focus group sessions and short pulse surveys to learn about employees' work experiences before and during the COVID-19 pandemic. The agency told us it wanted to identify employees' preferences for telework and employees' vision of the DOT future workplace. The agency plans to use this information to inform potential changes to its telework and other workplace flexibility policies and procedures going forward. According to DOT, preliminary analysis indicates that managers and employees would generally prefer more frequent telework opportunities compared to the agency's telework volume before the pandemic.

Consistent with updated OPM guidance, some agencies reported that they are reviewing positions that previously required employees to be on site to determine whether these positions could be telework ready in the future. According to the U.S. Department of Agriculture (USDA), in many cases these reviews need to be done on a case-by-case and mission-specific basis. For example, USDA is reviewing positions across its mission areas to identify those that could be made suitable for telework. As part of its effort, USDA issued guidance to its mission areas to review the current duty stations of their positions, occupations, and current and planned recruitments, and to identify those positions with duties that may be effectively performed virtually post-pandemic.

Department of State (State) officials told us they are reviewing their U.S.-based positions for telework eligibility based on the mission and function of the position. They said they will use the assessment results to inform new telework agreements and schedules for all U.S.-based State employees, but that State's Chiefs of Diplomatic Missions will retain discretion over post-specific policies for overseas telework. According to State officials, per Department guidance, these policies do not permit regularly scheduled or routine telework for U.S. direct hire employees but do allow for situational telework. The agency explained that overseas posts' telework policies may be dependent on varied local conditions such as security concerns, proximity of the personal residence to the mission where the employee is assigned, and local labor laws.

Many agencies reported they have also begun reassessing use of flexible work arrangements to include increasing the number of telework days and more flexible telework conditions that allow for extended workdays

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and workweeks. This will allow employees to balance the completion of work assignments and address dependent care responsibilities.

- The Department of Housing and Urban Development (HUD) reported it is reviewing limitations of its pre-pandemic telework policy. This policy bars employees from teleworking more than 3 days per week. The agency is also considering expanding the number of remote work arrangements and establishing hoteling or office-sharing arrangements for remote workers and teleworkers.<sup>46</sup>
- NASA told us it plans to allow employees—when they return to on-site work locations—to continue maximum use of flexible work schedules to include more flexible work hours, telework, and remote work arrangements.<sup>47</sup> Looking ahead, NASA anticipates that employees' maximum use of flexible work schedules will result in a hybrid workforce that will become its standard operating model in the future.

**Establishing or updating remote work policies.** Nearly all agencies are also considering developing or expanding remote work policies based on their experiences with telework during the COVID-19 pandemic. GSA officials reported that the agency is assessing its use of remote work. The agency is categorizing positions based on position requirements and the agency's mission to identify positions appropriate for remote work.

DHS reported that its components are reviewing opportunities to increase remote work for their eligible employees. For example, in April 2020, U.S. Citizenship and Immigration Services—a DHS component—released guidance for establishing remote work agreements on a limited basis. In October 2021, the component released updated remote work guidance to offer local and long-distance remote work on a more liberal basis. This component's remote work policy has been incorporated into DHS interim guidance and added to its telework policy. According to DHS officials, remote work opportunities may increase the agency's ability to recruit new employees and expand its remote work arrangements with current employees.

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<sup>46</sup>Hoteling is an alternate work arrangement in which (1) employees work in one facility (facility A) part of the time and at one or more alternative worksites the rest of the time, and (2) when working in facility A, these employees use nondedicated, nonpermanent workspaces assigned for use by reservation on an as-needed basis.

<sup>47</sup>Flexible hours are the part of the workday when employees may choose their time of arrival and departure within limits set by their agencies. This can enable employees to select and alter their work schedules to better fit personal needs and help balance work, personal, and family responsibilities.

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**Reassessing facilities and infrastructure.** Telework experiences over the course of the pandemic have prompted some agencies to begin reconsidering their physical facilities and infrastructure to meet future workforce needs. For example, USDA launched an agency-wide survey across office locations to gauge which employees (positions) might likely telework to a greater extent in the future. USDA's survey collected information about facilities USDA leases or owns, type of space the agency occupies, composition of workforce (agency employees or contractors), and space utilization. According to USDA, this effort is to help it adjust its office space utilization to correspond with its expected teleworking workforce. USDA stated that it will be able to decide on office space based on anticipated agency needs as the agency's nationwide office and facilities footprint will depend on decisions of its individual sub agencies. Additionally, NASA is assessing how the increase in telework and remote work will affect facilities and infrastructure.

SSA officials told us that the agency is discussing the implications of the pandemic on its workforce as it considers changes to its office space. According to SSA, most of its buildings are leased from GSA. Prior to the pandemic, SSA had several large-scale office space plans in the pipeline but has not moved forward with any changes because of the uncertainties surrounding the pandemic.

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## Conclusions

Telework is a tool that allows agencies to provide employees flexibilities on where they work as they fulfill agency missions. The use of telework also allows the government to maintain operations during periods of emergency, as evidenced by large increases in telework during the COVID-19 pandemic. Telework data can inform management decisions about investing resources, planning for continuity of operations events, assessing compliance with the Telework Enhancement Act of 2010, and managing physical space needs. While it is encouraging that OPM has taken some steps to improve its collection of government-wide telework information, it has not developed a plan to address long-standing data reliability issues that would improve its oversight of agencies' telework and provide more accurate and useful information to Congress. Now more than ever, having accurate information is critical as OPM and agencies consider the future of work for millions of federal employees.

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## Matter for Congressional Consideration

We are making the following matter for congressional consideration:

Congress should consider requiring OPM to develop an implementation plan to improve the reliability of information in its federal payroll data system, Enterprise Human Resources Integration, including telework information. In doing so, Congress should consider providing OPM a deadline for completing the plan.

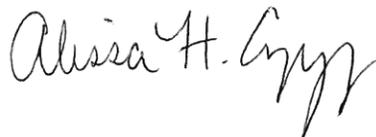
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## Agency Comments

We provided a draft of this report to the 24 CFO Act agencies for review and comment. We received written comments from the U.S. Agency for International Development and the Social Security Administration that are reprinted in appendixes III and IV. The Social Security Administration also provided technical comments, along with the Departments of Commerce, Homeland Security, Interior, Labor, and State; the Office of Personnel Management; the Small Business Administration; and the Nuclear Regulatory Commission, which we incorporated as appropriate. The remaining 14 agencies informed us that they had no comments.

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We are sending copies to the appropriate congressional committees and the 24 CFO Act agencies. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>. If you or your staffs have any questions about this report, please contact Alissa Czyz at (202) 512-6806 or [czyza@gao.gov](mailto:czyza@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of our report. Key contributors to this report are listed in appendix IV.



Alissa H. Czyz  
Acting Director, Strategic Issues

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*List of Addressees*

The Honorable Patrick Leahy  
Chairman  
The Honorable Richard Shelby  
Vice Chairman  
Committee on Appropriations  
United States Senate

The Honorable Ron Wyden  
Chairman  
The Honorable Mike Crapo  
Ranking Member  
Committee on Finance  
United States Senate

The Honorable Patty Murray  
Chair  
The Honorable Richard Burr  
Ranking Member  
Committee on Health, Education, Labor, and Pensions  
United States Senate

The Honorable Gary C. Peters  
Chairman  
The Honorable Rob Portman  
Ranking Member  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Margaret Wood Hassan  
Chair  
Subcommittee on Emerging Threats and Spending Oversight  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Kyrsten Sinema  
Chair  
The Honorable James Lankford  
Ranking Member  
Subcommittee on Government Operations and Border Management  
Committee on Homeland Security and Governmental Affairs  
United States Senate

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The Honorable Rosa L. DeLauro  
Chair

The Honorable Kay Granger  
Ranking Member  
Committee on Appropriations  
House of Representatives

The Honorable Frank Pallone, Jr.  
Chairman  
The Honorable Cathy McMorris Rodgers  
Republican Leader  
Committee on Energy and Commerce  
House of Representatives

The Honorable Bennie G. Thompson  
Chairman  
The Honorable John Katko  
Ranking Member  
Committee on Homeland Security  
House of Representatives

The Honorable Carolyn B. Maloney  
Chairwoman  
The Honorable James Comer  
Ranking Member  
Committee on Oversight and Reform  
House of Representatives

The Honorable Mark Takano  
Chairman  
Committee on Veterans' Affairs  
House of Representatives

Honorable Richard Neal  
Chair  
The Honorable Kevin Brady  
Republican Leader  
Committee on Ways and Means  
House of Representatives

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The Honorable Chris Pappas  
Chairman  
Subcommittee on Oversight and Investigations  
Committee on Veterans' Affairs  
House of Representatives

The Honorable Mark DeSaulnier  
House of Representatives

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# Appendix I: Scope and Methodology

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To describe federal agencies' use of telework during the COVID-19 pandemic and assess the Office of Personnel Management's (OPM) progress in addressing telework data limitations we collected and analyzed telework data and related documents from the 24 major federal agencies using a structured data collection instrument.<sup>1</sup> For (1) the number of hours employees worked in person or via telework and (2) the number of employees who teleworked for specified portions of their time, we requested and received data for selected quarters. These data were collected from selected quarters (1) before the COVID-19 pandemic in 2019 (July through September 2019), (2) as agencies transitioned into a pandemic posture (January through March 2020), and (3) during the pandemic in 2020 (April through June 2020 and July through September 2020) to better understand telework use before and during the COVID-19 pandemic.

To account for potential seasonal variation in telework, we also requested data for two additional quarters prior to the pandemic (January through March 2019 and April through June 2019). We generally determined that the proportion of total agency work hours spent in telework status and the proportion of time employees who teleworked spent in telework status were consistent across all three pre-pandemic quarters. However, in some cases, data for the July to September 2019 quarter appeared to be atypical when compared to the prior two quarters. In those cases, we present the data from the prior quarter (April through June 2019) to ensure comparisons to a more typical pre-pandemic value.<sup>2</sup>

For the number of employees and number of teleworkers, we requested and received data for selected pay periods, since these numbers have greater fluctuations over the course of an entire quarter. These data were collected for pay periods before and during the pandemic, including January 2020, April 2020, and July 2020. To account for potential seasonal variation in telework, we also requested and received data for the same three pay periods in 2019. We generally determined that the number of employees teleworking was consistent across all three 2019 pay periods and the January 2020 pay period. However, in some cases, data for January 2020 appeared to be atypical when compared to other

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<sup>1</sup>The 24 agencies are those identified in the Chief Financial Officers Act of 1990, as amended. 31 U.S.C. § 901(b). The Department of Commerce provided separate telework data for the U.S. Patent and Trademark Office, which we combined with Commerce data in our analysis.

<sup>2</sup>These cases are identified whenever they appear in our report.

pre-pandemic periods. In those cases, we present the data from the prior pay period for which we received data (July 2019) to ensure comparisons to a more typical pre-pandemic value.<sup>3</sup>

The individual agencies gathered and reported telework data from a variety of systems they use to track similar data.<sup>4</sup> This results in some limitations related to the precision and comparability of data within and across agencies. We independently collected and followed-up on telework data from the 24 major federal agencies on their use of telework during the pandemic. All 24 agencies provided data on telework use by employees. However, several agencies were unable to provide telework data for all employees.<sup>5</sup> Further, some agencies' data had limitations related to the precision and comparability of data within and across agencies, which we note in appropriate sections of the report. We also found that agencies reported on the proportion of time spent teleworking using inconsistent sources that sometimes reflect use, other times reflect policy, and other times reflect agency telework agreements.

To mitigate these limitations, we followed up with each agency to clarify outliers, collect missing data, and fully understand related limitations. To address data limitations, we report on the data collected as ranges rather than precise values, use different dates for selected indicators, and note areas where we saw atypical results and other outliers throughout. We determined the data were sufficiently reliable to demonstrate agencies' use of telework during the COVID-19 pandemic.

To assess OPM's progress in addressing telework data limitations, we reviewed our previous work on telework data and related recommendations. We also reviewed our key telework practices that federal agencies should implement to help ensure successful telework

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<sup>3</sup>These cases are identified whenever they appear in our report.

<sup>4</sup>Agencies may have independently analyzed their use of telework during the COVID-19 pandemic and used different sources of data. The Nuclear Regulatory Commission told us that it used facility badge reader data to estimate its percentage of employees teleworking data to estimate a slightly higher percentage of employees teleworking.

<sup>5</sup>The following agencies could not report complete telework data in the format we requested: NASA (excludes remote workers); the Departments of Justice (excludes Federal Bureau of Investigation), Education (excludes the Office of the Inspector General (OIG)), and State (excludes: overseas employees and contractors); Nuclear Regulatory Commission (excludes OIG); and United States Agency for International Development (excludes foreign-service officers and contractors).

programs, as well as *Standards for Internal Control in the Federal Government*.<sup>6</sup> We also interviewed OPM officials on their progress with implementing these recommendations, and discuss related data issues in this report. We evaluated their responses against our key telework practice focused on the importance of using data to evaluate telework programs and attributes of *Standards for Internal Control in the Federal Government* focused on effective internal control systems.

To describe actions agencies have taken to address telework-related challenges identified during the COVID-19 pandemic and considerations for future operating postures, we collected and analyzed written responses from all 24 CFO Act agencies. We did this to obtain illustrative examples on agency challenges related to telework during the COVID-19 pandemic, actions taken to address these challenges, and plans for agency use of telework in the future. We also interviewed agency officials, managers, and union representatives at three selected agencies—the Departments of Agriculture and Energy, and the Social Security Administration—to obtain illustrative examples of challenges and successes they experienced with telework during the pandemic and their plans for future telework. We randomly selected these agencies controlling for workforce size and pre-pandemic telework participation to achieve diversity in both these characteristics.

We conducted this performance audit from April 2020 to February 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>6</sup>GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: Sept. 2014); and *Human Capital: Further Guidance Assistance, and Coordination Can Improve Federal Telework Efforts*, GAO-03-679 (Washington, D.C., July 18, 2003).

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# Appendix II: Government-wide Telework-Related Guidance Issued in Response to the COVID-19 Pandemic

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This appendix contains government-wide guidance issued by the Office of Management and Budget (OMB) and the Office of Personnel Management (OPM) outlining guidance on the use of telework-related flexibilities agencies could use to facilitate a transition to maximum telework at the outset of and during the COVID-19 pandemic. These included workplace flexibilities such as: authority to move to maximum telework; the use of leave, dependent care, evacuation payment authority; and flexible work schedules. The guidance also addressed agency reentry plans and post-reentry personnel policies.

Key aspects of the government-wide guidance issued in February and March of 2020 in response to the COVID-19 pandemic are highlighted below.

**Maximum telework.** To facilitate employees' transition to maximum telework, OPM instructed agencies to address in their telework policies potential situations that may prevent or affect an employee's ability to effectively perform job duties at home. This included policies regarding the conditions under which employees may telework if they had a young child or other person requiring the presence of a caregiver in the home.<sup>1</sup> OPM's guidance reminded agencies that OPM's regulation on evacuation payments authority was another option available to agencies to maximize telework.<sup>2</sup> This OPM regulation authorizes agencies to order employees to telework from home or at an alternate work location during a pandemic health crisis without having an approved telework agreement in place, as required by the Telework Enhancement Act of 2010.<sup>3</sup>

**Alternative work schedules.** This workplace flexibility provides employees with options to alter their fixed work schedules to address work and home obligations while teleworking. Alternative work schedules include flexible and compressed work schedules. These flexibilities allow employees to set their own start or stop times within the limits set by the agency, or to complete their biweekly work requirement in less than 10

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<sup>1</sup>Office of Personnel Management, *Coronavirus Disease 2019 (COVID-19): Additional Guidance and Questions and Answers on Human Resources Flexibilities and Authorities for Coronavirus Disease 2019 (COVID-19)*, OPM CPM 2020-05 & attachment (Washington, D.C.: Mar. 7, 2020).

<sup>2</sup>5 C.F.R. § 550.409.

<sup>3</sup>The act mandates that employees have an approved telework agreement to telework. 5 U.S.C. § 6502(b)(2).

workdays.<sup>4</sup> Additionally, under flexible work schedules an employee may choose to have shorter workdays and work more than the normal 10 workdays (e.g., work on Saturday). OPM guidance encouraged the use of these flexible work schedules for employees with dependent care responsibilities. The more flexible schedule allowed for additional time during the day to perform both daily work and caregiving responsibilities.

**Leave use.** OMB and OPM guidance addressed the use of sick leave, weather and safety leave, and other leave categories as appropriate to maintain safety for employees at high risk for serious complications from COVID-19 or for those employees ineligible to telework.<sup>5</sup>

OPM also outlined the appropriate use of Emergency Paid Sick Leave Act (EPSLA) leave which was included in the Families First Coronavirus Response Act.<sup>6</sup> EPSLA provided employees with up to 2 weeks (up to 80 hours) of paid sick leave in specified circumstances related to COVID-19.<sup>7</sup> For example, an employee could use EPSLA leave to care for a son or daughter if the school or place of care the son or daughter attended was closed for COVID-19 precautions.

In June 2021, government-wide guidance instructed agencies to integrate their reentry plans of federal employees to physical workspaces with their post-reentry personnel policies and work environment. The guidance advised that planning should be comprised of (1) a phased plan for reentry and post-reentry, and (2) an agency update of its COVID-19 workplace safety plan pursuant to current CDC guidelines. In October 2021, we reported agencies' initial 2020 reentry plans did not consistently

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<sup>4</sup>According to OPM's Handbook on Alternative Work Schedules, the decision to establish an alternative work schedule program is at the discretion of the agency head, although the discretion is subject to the obligation to negotiate with the exclusive representative(s) of bargaining unit employees.

<sup>5</sup>Office of Personnel Management, *Human Resources Flexibilities Available for Federal Employees Impacted by the 2019 Novel Coronavirus*, OPM Memorandum CPM 2020-02 (Washington, D.C.: Feb. 7, 2020); OPM Memorandum CPM 2020-05; Office of Management and Budget, *Updated Guidance on Telework Flexibilities in Response to Coronavirus*, OMB Memorandum M-20-13 (Washington, D.C.: Mar. 12, 2020); and Office of Management and Budget, *Updated Guidance for the National Capital Region on Telework Flexibilities in Response to Coronavirus*, OMB Memorandum M-20-15 (Washington, D.C.: Mar. 15, 2020).

<sup>6</sup>Pub. L. No. 116-127, div. E, 134 Stat. 178, 195 (2020).

<sup>7</sup>This leave provision was made available for use from April 1, 2020 through December 31, 2020.

cover all aspects of federal guidance. However, agencies' 2021 plans generally aligned with federal guidance, after the establishment of a new task force on COVID-related workplace safety and the release of updated model safety principles.<sup>8</sup> Additionally, the June 2021 guidance included information on use of telework and remote work, hours of work, and performance management.<sup>9</sup>

In November 2021, OPM issued updated telework guidance that provides agencies with practical resources and information to help contextualize the continued evolution of telework as a critical workplace flexibility. The update included a new part providing federal agencies with policy guidance on remote work. OPM defines remote work as an alternative work arrangement that involves an employee performing official duties at an approved alternative worksite away from an agency worksite, without regularly returning to the agency worksite during each pay period. The updated guidance also encourages agencies to re-evaluate positions that traditionally have been seen as ineligible for telework to see what elements of those jobs may still be done from home, and to make those employees eligible at least for situational telework.<sup>10</sup>

Table 1 lists telework-related guidance documents disseminated immediately prior to and during the COVID-19 pandemic in the order of their issuance.

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<sup>8</sup>GAO, *COVID-19: Federal Agencies' Initial Reentry and Workplace Safety Planning*, [GAO-22-104295](#) (Washington, D.C.: Oct. 25, 2021).

<sup>9</sup>Office of Management and Budget, Office of Personnel Management, and General Services Administration, *Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment*, OMB-M-21-25 (Washington, D.C.: June 10, 2021).

<sup>10</sup>Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government* (Washington, D.C.: Nov. 12, 2021).

**Appendix II: Government-wide Telework-Related Guidance Issued in Response to the COVID-19 Pandemic**

**Table 1: Government-wide OMB and OPM Telework-Related Guidance in Response to the COVID-19 Pandemic**

OMB and OPM Guidance	Related Workplace Flexibilities							
	Maximum Telework	Use of Leave	Dependent Care	Flexible Work Schedules	Evacuation Payment Authority	Technology/Collaboration Tools	Workforce Reentry and Post Reentry Personnel Policies	Remote Work
<b>OPM CPM 2020-02 &amp; attachment:</b> <i>Human Resources Flexibilities Available for Federal Employees Impacted by the 2019 Novel Coronavirus</i> (February 7, 2020)	✓	✓	n/a	✓	n/a	n/a	n/a	n/a
<b>OPM CPM 2020-05 &amp; attachment:</b> <i>Coronavirus Disease 2019 (COVID-19) Additional Guidance and Questions and Answers on Human Resources Flexibilities and Authorities for Coronavirus Disease 2019 (COVID-19)</i> (March 7, 2020)	✓	✓	✓	n/a	✓	n/a	n/a	n/a
<b>OMB M-20-13</b> <i>Updated Guidance on Telework Flexibilities in Response to Coronavirus</i> (March 12, 2020)	✓	✓	n/a	n/a	n/a	n/a	n/a	n/a
<b>OMB M-20-15</b> <i>Updated Guidance for the National Capital Region on Telework Flexibilities in Response to Coronavirus</i> (March 15, 2020)	✓	✓	n/a	n/a	n/a	n/a	n/a	n/a
<b>OMB M-20-16</b> <i>Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19</i> (March 17, 2020)	✓	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>OMB M-20-19</b> <i>Harnessing Technology to Support Mission Continuity</i> (March 22, 2020)	n/a	n/a	n/a	n/a	n/a	✓	n/a	n/a
<b>OPM Fact Sheet</b> <i>Options for Telework-Eligible Employees with Caregiving Responsibilities</i> (March 27, 2020)	n/a	✓	✓	✓	✓	n/a	n/a	n/a
<b>OMB M-20-23</b> <i>Aligning Federal Agency Operations with the National Guidelines for Opening Up America Again</i> (April 20, 2020) <sup>a</sup>	✓	✓	n/a	n/a	n/a	n/a	✓	n/a

**Appendix II: Government-wide Telework-Related Guidance Issued in Response to the COVID-19 Pandemic**

OMB and OPM Guidance	Related Workplace Flexibilities							
	Maximum Telework	Use of Leave	Dependent Care	Flexible Work Schedules	Evacuation Payment Authority	Technology/Collaboration Tools	Workforce Reentry and Post Reentry Personnel Policies	Remote Work
<b>OPM Fact Sheet: The Use of Flexible Work Schedules in Response to Coronavirus Disease 2019 (COVID-19)</b> (May 27, 2020)	n/a	n/a	n/a	✓	n/a	n/a	n/a	n/a
<b>OMB M-21-15 COVID-19 Safe Federal Workplace: Agency Model Safety Principles</b> (January 24, 2021)	✓	n/a	n/a	n/a	n/a	n/a	✓	n/a
<b>OMB M-21-25 Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment</b> (June 10, 2021) <sup>b</sup>	✓	n/a	✓	✓	✓	✓	✓	✓
<b>OPM CPM 2021-17 Additional Guidance on Post-Reentry Personnel Policies and Work Environment</b> (July 23, 2021)	n/a	✓	✓	✓	✓	✓	✓	✓
<b>OPM 2021 Guide to Telework and Remote Work in the Federal Government: Leveraging Telework and Remote Work in the Federal Government to Better Meet Our Human Capital Needs and Improve Mission Delivery</b> (November 12, 2021)	n/a	✓	✓	✓	✓	✓	n/a	✓

Legend: ✓= Related workforce flexibility included in the guidance. n/a=not applicable.

Source: GAO analysis of Office of Management and Budget and Office of Personnel Management guidance. | GAO-22-104282

<sup>a</sup>OMB M-20-23 was rescinded by OMB M-21-25.

<sup>b</sup>General Services Administration co-authored OMB M-21-25.

# Appendix III: Comments from the U.S. Agency for International Development



January 25, 2022

Alissa Czyz  
Acting Director, Strategic Issues  
U.S. Government Accountability Office  
441 G Street, N.W.  
Washington, D.C. 20226

Re: Federal Telework Increased during the Pandemic, but More Reliable Data Are Needed to Support Oversight (GAO 22-104282)

Dear Ms. Czyz:

I am pleased to provide the formal response of the U.S. Agency for International Development (USAID) to the draft report produced by the U.S. Government Accountability Office (GAO) titled, *Federal Telework Increased during the Pandemic, but More Reliable Data Are Needed to Support Oversight* (GAO 22-104282).

This report contains no recommendations for USAID; however, we were pleased to participate in the GAO's evaluation of USAID's telework data, policies, and practices. We appreciate the extensive work of the GAO engagement team in seeking to understand the challenges presented by the COVID-19 pandemic and the steps we took to address them. USAID does not have any technical comments at this time.

I am transmitting this letter from USAID for inclusion in the GAO's final report. Thank you for the opportunity to respond to the draft report, and for the courtesies extended by your staff while conducting this engagement.

Sincerely,

*Colleen R. Allen*

Colleen R. Allen  
Assistant Administrator  
Bureau for Management

# Appendix IV: Comments from the Social Security Administration



**SOCIAL SECURITY**  
Office of the Commissioner

January 14, 2022

Alissa Czyz  
Acting Director, Strategic Issues  
United States Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Dear Acting Director Czyz:

Thank you for the opportunity to review the draft report "COVID-19: Federal Telework Increased during the Pandemic, but More Reliable Data Are Needed to Support Oversight" (GAO-22-104282). We have no comments.

If you have any questions, please contact me at (410) 965-2611. Your staff may contact Trae Sommer, Director of the Audit Liaison Staff, at (410) 965-9102.

Sincerely,

A handwritten signature in blue ink that reads "Scott Frey".

Scott Frey  
Chief of Staff

SOCIAL SECURITY ADMINISTRATION BALTIMORE, MD 21235-0001

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# Appendix V: GAO Contact and Staff Acknowledgments

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## GAO Contact

Alissa H. Czyz at (202) 512-6806 or [czyza@gao.gov](mailto:czyza@gao.gov)

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## Staff Acknowledgments

In addition to the contact named above, key contributors to this report were Clifton G. Douglas Jr. (Assistant Director), Keith O'Brien (Analyst in Charge), Crystal Bernard, and Ulyana Panchishin. In addition, Jacqueline Chapin, Caitlin Cusati, Ann Czapiewski, Karin Fangman, Steven Putansu, and Michelle B. Rosenberg made significant contributions to this report.

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