# TABLE OF CONTENTS

**FOREWORD**

4

**ABBREVIATIONS | List of Abbreviations**

5

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

6

1.1 Programs and Financing to Serve the Health Needs of an Aging and Diverse Population

1.2 Lifelong Learning to Enhance U.S. Competitiveness

1.3 Benefits and Protections for Workers, Families, and Children

1.4 Financial Security and Well-Being of an Aging Population

1.5 Fair, Responsive, and Effective System of Justice

1.6 Housing Finance and Viable Communities

1.7 A Stable Financial System and Sufficient Consumer Protection

1.8 Responsible and Sustainable Stewardship of Natural Resources and the Environment

1.9 A Viable, Safe, Secure, and Accessible National Physical Infrastructure

1.10 Efforts to Fulfill the Federal Government’s Responsibilities to Tribes, Their Members, and Individual Descendants

**GOAL 2 | Help the Congress Respond to Changing Security Threats and the Challenges of Global Interdependence**

20

2.1 Protect and Secure the Homeland from Threats and Disasters

2.2 Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness

2.3 Advance and Protect U.S. Foreign Policy and International Economic Interests

2.4 Improve the Intelligence Community’s Management and Integration to Enhance Intelligence Activities

2.5 Ensure the Cybersecurity of the Nation

**GOAL 3 | Help Transform the Federal Government to Address National Challenges**

29

3.1 Analyze the Government’s Fiscal Condition and Opportunities to Strengthen Management of Federal Finances

3.2 Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls

3.3 Support Congressional Oversight of Crosscutting Issues, Major Management Challenges, and Program Risks

3.4 Support Congressional Knowledge, Understanding, and Oversight of Science and Technology Issues

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

36

4.1 Empower GAO’s Diverse Workforce to Continue to Excel in Mission Delivery through Strategic Talent Management

4.2 Refine GAO’s Processes to Deliver High Quality Results and Products, and Promote Knowledge Sharing, Government Standards, and Strategic Solutions

4.3 Provide Modern Integrated Tools and Systems in a Secure, Collaborative, and Flexible Environment

**ADDITIONAL INFORMATION | Image Source, Obtaining Copies of GAO Reports, Communicating with GAO**

41
The Key Efforts are an essential part of the U.S. Government Accountability Office’s (GAO) 2022–2027 Strategic Plan. The areas of focus detailed here highlight the array of work the agency intends to focus on during this five year period, including the related work areas that will help the agency to accomplish its Performance Goals.

These Performance Goals, in turn, support GAO’s Strategic Objectives across four major goals. GAO’s Key Efforts correspond with the agency’s near-term priorities, and support our longer-term mission to provide Congress with timely and fact-based analyses.

For GAO, the Key Efforts reflect work the agency expects to cover during this period and congressional priorities. GAO maintains an overarching internal process which regularly assesses its priorities and establishes work in consultation with the Congress and consistent with our Congressional Protocols. This process helps to inform these periodic updates to our Key Efforts.

Rapidly changing external forces may also shift certain GAO priorities from year to year. Periodic review, and updates as appropriate, of the Key Efforts during the 2022–2027 planning period will help to ensure that GAO remains agile and responsive to the areas of greatest national importance to the Congress and the American people.

See GAO-22-1SP for GAO’s Strategic Plan.
See GAO-22-3SP for GAO’s trend papers that accompany this plan.
ABBREVIATIONS

AI  artificial intelligence
CIGIE  Council of the Inspectors General on Integrity and Efficiency
CHIP  Children’s Health Insurance Program
CMS  Centers for Medicare & Medicaid Services
COVID-19  Coronavirus Disease 2019
DEI&A  diversity, equity, inclusion, and accessibility
DHS  Department of Homeland Security
DOD  Department of Defense
DOE  Department of Energy
DOJ  Department of Justice
FDA  Food and Drug Administration
FEMA  Federal Emergency Management Agency
GSA  General Services Administration
HUD  Department of Housing and Urban Development
IC  Intelligence Community
ICT  information and communication technology
IFPTE  International Federation of Professional and Technical Engineers
IHS  Indian Health Service
INTOSAI  International Organization of Supreme Audit Institutions
IRS  Internal Revenue Service
JFMIP  Joint Financial Management Improvement Program
NASA  National Aeronautics and Space Administration
NFIP  National Flood Insurance Program
NIST  National Institute of Standards and Technology
NNSA  National Nuclear Security Administration
OMB  Office of Management and Budget
OPM  Office of Personnel Management
PFAS  per- and polyfluoroalkyl substances
SAI  Supreme Audit Institution
SBA  Small Business Administration
S&T  science and technology
Treasury  Department of the Treasury
USAID  U.S. Agency for International Development
USDA  U.S. Department of Agriculture
USPS  U.S. Postal Service
VA  Department of Veterans Affairs
GOAL 1 ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

STRATEGIC OBJECTIVE 1.1
Programs and Financing to Serve the Health Needs of an Aging and Diverse Population

PERFORMANCE GOAL 1.1.1
Assess trends, costs, and issues in private health insurance coverage

Key Efforts

- Examine the drivers of health care costs.
- Assess the development and effects of integrated delivery systems on cost, quality, and access.
- Examine trends in consolidation and competition and the relationship of those trends to changes in health care costs, quality, and access.
- Analyze the availability, transparency, and usefulness of information available to consumers about prices and quality of health care services, and ownership of health care providers.
- Analyze costs and affordability of health plans available in the individual market through health benefits offered by large or small employers, and in federally supported health care programs.
- Evaluate public and private efforts to measure and improve health care quality while moderating spending.
- Examine the use of health information technology, including challenges to implementation and widespread adoption.
- Evaluate trends in health insurance coverage, including individual and group markets, long-term care insurance, the Federal Employee Health Benefits Program, and health insurance exchanges.

- Examine the use of provider networks and prescription drug formularies by public and private health plans, including its effect on encouraging cost-effective care and offering adequate availability of health care services.
- Examine the effects of changes in health care laws and regulations on the provision and financing of health care at the federal and state levels, and effects on health insurance and health care delivery.

PERFORMANCE GOAL 1.1.2
Assess efforts to reduce improper payments and fraud, waste, and abuse in federal health care programs

Key Efforts

- Evaluate the Centers for Medicare & Medicaid Services’ (CMS) efforts to improve the program integrity of the Medicare program, including controls to prevent, detect, or reduce improper payments and fraud, waste, and abuse.
- Evaluate CMS’s and states’ efforts to improve program integrity of Medicaid and the Children’s Health Insurance Program (CHIP), including controls to prevent, detect, or reduce improper payments and fraud, waste, and abuse.
- Examine the program integrity of other federal health care programs.

PERFORMANCE GOAL 1.1.3
Evaluate Medicare reform, financing, expenditures, and operations

Key Efforts

- Evaluate CMS’s management of Medicare, including its implementation of legislative and regulatory changes and payment and delivery reforms.
- Assess the effects of Medicare eligibility, coverage, and payments on program expenditures and beneficiaries’ out-of-pocket costs.
GAO KEY EFFORTS 2022-2027

GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

- Examine beneficiaries’ access to high quality health care services.
- Analyze Medicare’s long-term financial condition and the potential effects of financing, structural reforms, or benefit expansions on program sustainability.
- Analyze CMS’s efforts to communicate with beneficiaries about health care choices, costs, and quality of services, such as long-term care services.

PERFORMANCE GOAL 1.1.4  Evaluate Medicaid financing, expenditures, and oversight

Key Efforts
- Evaluate CMS’s oversight of state financing and service delivery arrangements and state and federal expenditures for Medicaid.
- Examine state Medicaid payments and CMS’s oversight of payments, such as supplemental payments, payments provided through demonstrations, and payments provided to Medicaid managed care.
- Assess the effects of Medicaid coverage and payments on program expenditures, quality of health care services, and beneficiaries’ access to services.
- Assess the effects of Medicaid demonstrations on the federal liability for Medicaid, as well as on beneficiaries’ coverage and access to services.

PERFORMANCE GOAL 1.1.5  Assess efforts to provide health care for potentially vulnerable populations, including programs serving tribes and their members

Key Efforts
- Analyze public and private payment and strategies to provide access to or to coordinate care for potentially vulnerable populations, including issues related to health equity.
- Assess management and oversight of Indian Health Service (IHS) and federal programs other than Medicaid and Medicare that provide or fund health care to vulnerable populations.
- Review federal requirements and standards and their use in ensuring access to and quality of medical, oral health, and long-term services and supports for vulnerable populations, as well as providers’ compliance with these requirements and standards.
- Evaluate programs for prevention, treatment, and recovery for behavioral health conditions, including mental health and substance abuse.

PERFORMANCE GOAL 1.1.6  Assess actions and options for improving VA’s and DOD’s health care services

Key Efforts
- Evaluate changes to the TRICARE Program and the subsequent effects on the military health system and its beneficiaries.
- Examine VA and DOD efforts to improve access to care, including care provided in the community, and the impact of these efforts on wait times and medical appointment utilization.
- Examine key systems, processes, and practices used to manage VA and DOD health care operations, including the availability of complete and accurate data and performance metrics.
- Examine VA and DOD efforts to improve the quality of care provided, including methods used to monitor provider performance and improvements of beneficiary experiences and satisfaction.
- Assess VA and DOD efforts to reduce fraud, waste, and abuse, and improve operational efficiency and productivity.
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

PERFORMANCE GOAL 1.1.7
Evaluate the effectiveness of federal programs to promote and ensure public health, including the safety and efficacy of drugs and medical devices and preparing for, responding to, and recovering from public health emergencies

Key Efforts
• Assess agency activities to ensure the availability of safe and effective medical devices (including diagnostics and countermeasures), drugs (including specialty drugs), and other medical products and therapies.

• Evaluate the effectiveness of programs to attract and retain diverse qualified scientists for public health agency programs, and ensure diversity in clinical trials.

• Evaluate the implementation of user fees that provide resources for U.S. Food and Drug Administration (FDA) programs.

• Examine the review process of over-the-counter drug products.

• Evaluate federal agencies’ preparedness for, response to, and recovery from public health emergencies, such as the COVID-19 pandemic, drug misuse, and those arising from natural disasters.

• Evaluate the effects of the COVID-19 pandemic on the health care delivery system, medical supply chain, and hospital capacity, and determine lessons learned for future public health emergencies.

STRATEGIC OBJECTIVE 1.2
Lifelong Learning to Enhance U.S. Competitiveness

PERFORMANCE GOAL 1.2.1
Assess policy and administrative challenges to improving school readiness and equitable access to a safe, high-quality K-12 education

Key Efforts
• Evaluate federal support for schools facing major emergencies, including natural disasters, pandemics such as COVID-19, and safety incidents.

• Evaluate federal efforts to address equity issues, such as disparities in academic opportunities and outcomes for vulnerable K-12 students, including low-income students, students with disabilities, and students of certain racial and ethnic groups, as well as homeless youth, those in foster care, and children living in rural areas, tribal lands, and colonias.

• Evaluate federal efforts to support safe, equitable, and high quality learning environments through distance learning technology and adequate and accessible facilities for all students.

• Examine the federal/state/local partnership regarding the cost, coordination, and performance of K-12 schools and early childhood programs, including federal oversight of state efforts under the Every Student Succeeds Act.
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

PERFORMANCE GOAL 1.2.2
Identify opportunities to improve efficiency, effectiveness, equity, access, and accountability in higher education, including programs that provide federal student aid

Key Efforts

- Evaluate management and oversight of student aid programs, including federal COVID-19 relief funding.
- Evaluate programs and policies designed to promote postsecondary education efficiency, effectiveness, equity, access, and accountability.

PERFORMANCE GOAL 1.2.3
Identify improvements to advance the efficiency, effectiveness, equity, and results of programs that facilitate job opportunities and enhance skills for workers, including youth and veterans, for in-demand occupations in an evolving economy

Key Efforts

- Evaluate federal and state efforts to collaborate on implementing the Workforce Innovation and Opportunity Act to provide integrated and equitable services to job seekers and employers.
- Evaluate federal efforts to oversee and manage employment and training programs in an evolving economy and amid public health threats, such as COVID-19, to yield equitable results for a diverse workforce.
- Evaluate federal efforts to provide employment assistance for transitioning veterans.
- Evaluate the impact of technology and automation on the workforce and the skills necessary to secure and keep a job.

STRATEGIC OBJECTIVE 1.3
Benefits and Protections for Workers, Families, and Children

PERFORMANCE GOAL 1.3.1
Identify opportunities to improve programs that provide social services and economic and nutrition assistance to individuals, families, and children

Key Efforts

- Determine whether social services and economic and nutrition programs appropriately direct resources and achieve their goals.
- Assess federal and state management and oversight of social services and economic and nutrition assistance programs to ensure program integrity.
- Analyze issues related to cost-effective service delivery, effects on special populations, and interactions among programs.
- Examine crosscutting issues for child welfare to ensure coordinated federal policies, effective programs, and efficient service delivery.

PERFORMANCE GOAL 1.3.2
Assess the effectiveness of strategies and safeguards to protect workers, both domestically and internationally

Key Efforts

- Assess coordinated federal and state efforts to ensure safety, health, and other protections and benefits for workers in the United States and internationally, such as those under trade agreements.
- Assess issues related to an inclusive workplace, including equal employment and equitable compensation.
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

- Assess federal and state management and oversight of unemployment protections to ensure program access, performance, and integrity, especially as options for transformation are implemented to adapt to changing economic and other conditions.

- Examine federal and state policies that address labor force participation and working conditions in an evolving economy.

PERFORMANCE GOAL 1.3.3
Identify ways to improve federal policies and support for individuals, including veterans and others with disabilities

Key Efforts
- Assess trends and emerging issues related to federal disability laws and programs, including implementation of the Americans with Disabilities Act and the financial integrity of Social Security Disability Insurance.

- Monitor federal agencies’ efforts to modernize eligibility criteria for cash benefit programs and improve coordination among programs that support employment for people with disabilities.

- Examine efforts to improve the efficiency, effectiveness, and accessibility of federal disability programs while ensuring program integrity.

- Assess actions and options for improving VA and DOD services that support servicemembers and veterans with disabilities as they transition to civilian life.

STRATEGIC OBJECTIVE 1.4
Financial Security and Well-Being of an Aging Population

PERFORMANCE GOAL 1.4.1
Assess the policy and administrative challenges to financing government benefits for older adults

Key Efforts
- Analyze policy options to ensure the financial stability of Social Security so that it can pay promised benefits to an increasing number of retirees and help ensure that older Americans remain out of poverty.

- Examine factors affecting the Pension Benefit Guaranty Corporation’s financial status and efforts to meet its long-term funding obligations.

- Explore the experiences of other countries that have taken action to enhance retirement security through savings and labor market reforms.

PERFORMANCE GOAL 1.4.2
Assess policies and programs that help individuals achieve financial security and maintain their independence in retirement

Key Efforts
- Identify domestic and international strategies to address barriers that limit older workers from remaining in the workforce, including workers who are 40 and older, inequities in employment opportunities, and economic shocks.

- Examine the impact of the COVID-19 pandemic on older workers and options to address challenges related to unemployment and unplanned early retirement.
GOAL 1
ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

• Examine the effectiveness and equity of tax-deferred and pre-tax individual retirement savings vehicles, such as individual retirement accounts.

• Examine the effectiveness of policies to improve financial literacy regarding retirement planning and saving, especially for underserved communities, such as low-income workers and individuals of certain racial and ethnic groups.

• Explore strategies to protect older adults from abuse and financial exploitation.

• Examine federal efforts to develop a comprehensive system of home- and community-based services that enable older adults to age in place.

• Examine federal efforts to work with state and local agencies on aging to establish and sustain various models of communities and programs that support and encourage aging in place.

• Compare the availability, accessibility, and use of home- and community-based services by older adults with facility-based long-term care.

PERFORMANCE GOAL 1.4.3
Assess the adequacy and effectiveness of private and public employer-sponsored retirement plans in providing older adults an equitable and financially secure retirement

Key Efforts
• Examine outcomes for participants in 401(k) and other account-based plans and efforts to address challenges, such as disparities in access and savings, investment risks, and converting retirement savings into lifetime income.

• Analyze alternative retirement plan designs and strategies that seek to provide equitable access to plans by expanding coverage.

• Explore international experiences with regulating retirement savings plans that could inform U.S. policy for increasing coverage by providing equitable access, as well as facilitating strategies that ensure accumulated savings last for the remainder of a participant’s life even while withstanding economic shocks, such as the COVID-19 pandemic.

• Assess the challenges facing federal, state, and local governments in funding and managing public retirement plans for their employees.

STRATEGIC OBJECTIVE 1.5
Fair, Responsive, and Effective System of Justice

PERFORMANCE GOAL 1.5.1
Assess federal efforts to prevent, deter, investigate, and prosecute criminal activities, including violent and white collar crime

Key Efforts
• Assess the Department of Justice’s (DOJ) and its components’ efforts to assist communities with addressing violent crime, including crime that involves the use of firearms.

• Assess the effectiveness of federal efforts to reduce the supply and demand for illicit drugs, prevent drug trafficking and drug misuse, and limit the diversion of legal drugs for illicit purposes.

• Assess federal efforts to effectively investigate and prosecute technically complex crimes, such as white collar and cybercrime.

PERFORMANCE GOAL 1.5.2
Assess federal efforts to protect vulnerable populations and ensure the rights of U.S. citizens

Key Efforts
• Assess DOJ’s efforts to implement and enforce laws intended to protect vulnerable populations, such as children, the elderly, whistleblowers, and crime victims, including victims of human trafficking and exploitation, as well as provide training, technical assistance, and...
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

other support to state and local jurisdictions that also implement and enforce these laws.

- Assess DOJ’s efforts to effectively manage its resources while safeguarding individual privacies and civil liberties.
- Evaluate the judiciary’s efforts to ensure the fair and equitable treatment of individuals charged with crimes.
- As appropriate, study practices and efforts to administer elections, including voting methods and resources.

PERFORMANCE GOAL 1.5.3
Review the federal government’s efforts to confine, rehabilitate, and monitor the release of convicted federal offenders

Key Efforts
- Assess federal efforts to safely, effectively, and efficiently manage the federal prisoner and detainee population.
- Evaluate federal programs and activities to rehabilitate convicted offenders and to prepare them for successful reentry into society.
- Review federal efforts to monitor convicted offenders after release, as well as efforts and to prevent recidivism.

PERFORMANCE GOAL 1.5.4
Evaluate federal efforts to assist states, tribes, and localities with ensuring an effective law enforcement and justice system

Key Efforts
- Assess DOJ’s efforts to provide training, technical assistance, and equipment to states, tribes, and local jurisdictions to implement and enforce laws, and protect citizens, including missing or murdered individuals, and evaluate the effectiveness of these efforts.
- Evaluate the extent to which DOJ has sufficient controls in place to monitor grant recipients’ use of funds.
- Assess DOJ’s efforts to provide training and technical assistance to recipients.
- Review DOJ’s efforts to evaluate the impact that its assistance has had on improving a particular aspect of the law enforcement and justice system and the extent to which DOJ requires recipients to conduct independent evaluations.
- Assess DOJ’s efforts to share the information it collects on effective programs within and among its agencies, as well as with other DOJ components and with relevant federal, state, tribal, and local partners.
- Evaluate DOJ’s ongoing efforts to ensure coordination among agencies as well as DOJ’s efforts to limit unnecessary overlap and duplication in its programs.

STRATEGIC OBJECTIVE 1.6
Housing Finance and Viable Communities

PERFORMANCE GOAL 1.6.1
Assess how the federal government can balance supporting equity and access in homeownership and managing financial risk while reforming the federal role in housing finance

Key Efforts
- Evaluate the effectiveness of federal efforts to support and sustain equitable access to homeownership for traditionally underserved segments of the single-family housing market, including during COVID-19.
- Evaluate options for strengthening the financial soundness of federal programs that back single-family mortgages and mortgage-backed securities, including options that address vulnerabilities revealed by the pandemic.
GOAL 1 ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

• Assess actions to determine the appropriate future role of Fannie Mae and Freddie Mac in housing finance.
• Evaluate the implications of changes in mortgage regulations for borrowers, lenders, and other mortgage market participants, including nonbanks, and improvements in supporting equity and access in homeownership.
• Assess HUD’s implementation of management functions that support its single-family mortgage insurance programs, including performance planning, human capital, and financial management.

PERFORMANCE GOAL 1.6.2
Examine the economy, efficiency, and effectiveness of federal programs that support affordable rental housing, including how the programs seek to support equity in addressing the needs of different populations during times of both economic stability and disruption

Key Efforts
• Assess federal agencies’ efforts to ensure that federally assisted rental housing is in good physical and financial condition, and that the rights of tenants are protected.
• Assess costs and options for providing affordable housing, such as the innovative use of federal assistance and building technologies.
• Evaluate federal performance in overseeing rental housing assistance, including the distribution and use of Emergency Rental Assistance funding provided during COVID-19.
• Examine issues related to affordable housing and the aging population.
• Examine issues related to affordable housing and its accessibility across different types of geographic locations within the United States, for example urban and rural areas (including colonias and tribal lands).

• Evaluate federal preparedness to address the needs of vulnerable populations, such as older adults, low-income individuals, and people experiencing homelessness during natural disasters and pandemics, such as COVID-19.
• Assess HUD’s implementation of management functions that support its rental housing programs, including performance planning, workforce capacity, and human capital and financial management.

PERFORMANCE GOAL 1.6.3
Assess federal homeless assistance efforts and their effects on both homeless individuals and their families

Key Efforts
• Examine key challenges to addressing homelessness, including the extent to which resources are distributed equitably.
• Examine the management of federal funds appropriated to address the needs of homeless populations during COVID-19 across different areas of the United States, and the types of homeless populations (veterans, youth, families, and the elderly).
• Assess the extent to which homelessness programs equitably meet the needs of vulnerable populations, including the elderly, disaster victims, and veterans.
• Examine the current methods for determining the number of people experiencing homelessness and whether there are more appropriate methods.

PERFORMANCE GOAL 1.6.4
Monitor federal community and economic development assistance and its effect on communities, particularly those with high or persistent poverty

Key Efforts
• Monitor federal agencies’ initiatives to increase collaboration to reduce any negative effects of overlap or duplication in administering programs in targeted communities.
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

- Assess federal agencies’ efforts to collect accurate and complete program data that can be used to determine the effect of development initiatives on communities.
- Evaluate federal agencies’ efforts to assess the effectiveness of their programs in serving their intended purposes, meeting their goals, and complying with requirements.
- Assess the effectiveness of federal efforts that target funds to areas with the greatest need, including areas with high or persistent poverty.

PERFORMANCE GOAL 1.6.5
Assess the effectiveness of federal initiatives to assist small businesses, particularly those that are socially or economically disadvantaged

Key Efforts
- Assess the Small Business Administration’s (SBA) oversight of federal contracting programs and policies to ensure that these programs serve eligible small businesses and business that are socially and economically disadvantaged, as intended.
- Evaluate SBA’s efforts to manage programs designed to aid small businesses during the COVID-19 pandemic, including how well SBA has taken into consideration socially and economically disadvantaged small businesses and risks related to fraud, waste, and abuse.
- Assess SBA’s internal control and fraud prevention measures, use of information technology, human capital and enterprise risk management, strategic planning and program evaluation, and procedural guidance.

STRATEGIC OBJECTIVE 1.7
A Stable Financial System and Sufficient Consumer Protection

PERFORMANCE GOAL 1.7.1
Assess regulators’ efforts to oversee the financial services industry and maintain stability, competitiveness, equity, and efficiency in the financial system amid significant market, technological, and regulatory changes

Key Efforts
- Evaluate the overall regulatory structure and the role of financial regulatory agencies in addressing gaps in oversight, changes in market practices or structure, and financial institution ownership and organizational structures.
- Evaluate whether regulators are taking appropriate steps to balance the benefits of and burdens associated with financial regulations.
- Assess how regulators are monitoring and addressing potential sources of systemic risk through oversight of the financial services industry to promote financial stability nationally and globally.
- Monitor emerging risks and assess regulators’ response to new products, market participants, emerging threats, and new technologies and their effects on safety, soundness, and competition in the financial services industry.
- Assess the effectiveness of regulatory efforts to deter financial crimes as new firms and technologies, such as digital assets, become prevalent in traditional financial services.
- Assess regulators’ efforts to address the unbanked and underbanked population and promote equity of access to financial services across populations.
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

- Assess regulators’ governance and operations, including management of human capital, effectiveness of internal controls, and oversight of COVID-19-related programs.
- Evaluate regulators’ efforts to identify, assess, and address cybersecurity and climate-related risks to the financial services industry, including safety and soundness of institutions, financial stability, and investor protections.

PERFORMANCE GOAL 1.7.2
Assess federal oversight of consumer protection laws and regulations for financial services and products and for manufactured items

Key Efforts
- Assess financial regulators’ and institutions’ efforts to promote consumer financial literacy, particularly for managing finances, meeting retirement and other goals, and assessing and understanding risks, while ensuring equity of access.
- Assess whether current regulatory efforts are adequate to ensure that investors and consumers are sufficiently informed of the costs and risks of traditional and innovative financial products and services.
- Assess financial regulators’ oversight of consumer protection laws, efforts to detect and punish violators, and efforts to address gaps in consumer protection and privacy interests, including equity of access to these protections.
- Assess federal agency efforts to ensure consumers have tools to protect their personal information and identities and efforts to oversee entities that control personal information.
- Assess potential changes in regulatory structures and organizations that monitor and enforce compliance with consumer protection laws.
- Assess consumer protections related to manufactured products and the Consumer Product Safety Commission’s efforts to better ensure the safety of key imported and domestically produced manufactured items.
- Evaluate the costs, benefits, and potential equity impacts of implementing new or revising existing consumer protection laws and regulations for financial services and products and manufactured items.

STRATEGIC OBJECTIVE 1.8
Responsible and Sustainable Stewardship of Natural Resources and the Environment

PERFORMANCE GOAL 1.8.1
Assess federal efforts to ensure secure, resilient, sustainable, and equitable energy supplies

Key Efforts
- Evaluate management of energy development on federal and tribal lands.
- Evaluate federal efforts to promote and develop energy sources, including research and development and science.
- Assess energy market regulation and competition.
- Evaluate efforts to ensure the safety, reliability, security, and equity of the energy supply and infrastructure.
- Assess federal efforts to reduce air pollution and greenhouse gas emissions from energy, and ensure the resilience of critical and other energy infrastructure to climate change and other risks.
GOAL 1 ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

PERFORMANCE GOAL 1.8.2 Assess federal strategies for sustainably managing the nation’s land and water resources

Key Efforts
- Evaluate management of natural resources on federal lands, including forest and wildland fire management.
- Assess federal efforts to manage coastal, freshwater, and ocean resources.
- Assess federal efforts to oversee projects to store and manage water for a variety of purposes.
- Evaluate federal efforts to manage the sale and use of public natural resources.
- Assess federal management of biodiversity, including threatened, endangered, and invasive species.

PERFORMANCE GOAL 1.8.3 Assess federal environmental protection strategies and efforts to manage climate-related risks

Key Efforts
- Assess federal efforts to limit the federal government’s fiscal exposure by better managing climate change risks.
- Evaluate federal efforts to enhance the climate resilience of federal programs and critical infrastructure.
- Evaluate federal efforts to invest in and improve water quality and to ensure safe drinking water for all communities.
- Evaluate federal efforts to assess and control toxic substances, including implementation of 2016 reform legislation.
- Evaluate federal efforts to improve air quality for all communities.
- Evaluate strategies for cleaning up hazardous waste sites and responding to emergency contamination releases in all communities.
- Evaluate efforts to ensure the responsible and equitable management of federal environmental protection programs in all communities.

PERFORMANCE GOAL 1.8.4 Assess efforts to manage the federal government’s environmental liabilities

Key Efforts
- Assess efforts to clean up legacy and newly generated nuclear and hazardous waste from federal activities.
- Assess federal efforts to manage and dispose of commercial nuclear waste.
- Assess efforts to clean up contamination from abandoned commercial enterprises on federal lands.

PERFORMANCE GOAL 1.8.5 Assess federal programs’ ability to ensure a safe food supply, and address agricultural risks and environmental impacts

Key Efforts
- Evaluate COVID-19 pandemic response efforts that protect agricultural workers, provide food assistance, and financially help producers.
- Review programs that promote healthy diets and inform consumer choice.
- Assess federal efforts to ensure a safe food supply, guard against food-borne illness, and protect against other contaminants.
- Evaluate the efficiency, effectiveness, and equity of federal programs that help farmers manage agricultural risks.
- Evaluate federal programs that address the interaction of people, animals, agriculture, and the environment.
- Evaluate USDA and FDA management and human capital issues.
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

STRATEGIC OBJECTIVE 1.9
A Viable, Safe, Secure, and Accessible National Physical Infrastructure

PERFORMANCE GOAL 1.9.1
Assess federal investments, policies, and programs that support transportation infrastructure

Key Efforts
- Review federal investments in aviation and surface transportation, such as air traffic control modernization through the Next Generation Air Transportation System and investments to build infrastructure related to electric vehicles, to assess their impact on the condition and performance of key systems.
- Review management of federal investments in aviation and surface transportation with respect to workforce capacity, accountability for results, and vulnerability to fraud, waste, and abuse.
- Assess the sustainability of methods to fund and finance federal transportation investments.

PERFORMANCE GOAL 1.9.2
Assess federal regulation of transportation safety and efforts to fund improvements in safety

Key Efforts
- Assess federal oversight of aviation and surface transportation safety, such as the transition of transit agencies to using Safety Management Systems.
- Assess safety strategies to ensure they improve outcomes for people and property, particularly those related to mitigating the spread of disease, such as COVID-19.
- Assess emerging technologies to determine if they operate safely and as intended, particularly those related to increasing automation in vehicles, vessels, rail, and aviation.

PERFORMANCE GOAL 1.9.3
Evaluate how federal transportation policies and programs address the needs of communities and consumers, including efficiency, effectiveness, equity, access, resilience, and reliability

Key Efforts
- Assess efforts to make transportation systems available to the U.S. population, including individuals with disabilities, older Americans, and those living in rural areas, including colonias and tribal lands.
- Evaluate federal efforts to ensure equity considerations in transportation planning.
- Assess efforts to enhance the resilience of the transportation infrastructure to catastrophic events, such as natural disasters and climate-related events.
- Evaluate federal efforts to improve the reliability of transportation and reduce congestion.
- Assess federal efforts to address the needs of consumers, including programs to enforce consumer protections for airline travelers, reduce transportation congestion, and improve reliability.

PERFORMANCE GOAL 1.9.4
Assess federal efforts to support and oversee telecommunications in the public interest, including economy, efficiency, effectiveness, and equity of access

Key Efforts
- Assess federal efforts to ensure the efficacy and resilience of the nation’s communications networks through reviews of technology transitions, such as next generation networks, which are designed to support a diverse range of new applications, user requirements, and connected devices.
- Assess federal efforts to promote effective emergency communications by reviewing the First Responder Network Authority, the Emergency Alert System, and the Integrated Public Alert and Warning System.
GOAL 1  ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

- Assess federal efforts to spur broadband deployment and equity of access in underserved areas—including rural areas, colonias, tribal lands, and some urban communities.
- Assess federal efforts to manage and regulate the radio-frequency spectrum to ensure efficient and effective use of spectrum resources in the public interest.

PERFORMANCE GOAL 1.9.5
Assess the U.S. Postal Service’s efforts to ensure its viability while accomplishing its mission

Key Efforts
- Evaluate the U.S. Postal Service’s (USPS) plans and actions to restructure its business model to ensure its financial viability.
- Assess USPS’s capital investments, including efforts to upgrade its delivery vehicles and package processing capacity, to identify benefits and challenges of such investments for creating a sustainable business model.
- Examine USPS’s management of its employees, including diversity initiatives and efforts to contain costs, to assess the extent to which USPS is achieving its workforce goals.
- Monitor and evaluate USPS’s performance, including the quality and availability of postal services to the mailing industry.

PERFORMANCE GOAL 1.9.6
Assess federal efforts to manage and secure the government’s buildings, property, and other physical assets

Key Efforts
- Assess the federal government’s efforts to strategically, equitably, and cost-effectively plan for, acquire, manage, and dispose of physical assets, particularly as agencies adjust to changes in needs for physical space and greater geographic diversity of the federal workforce resulting from the COVID-19 pandemic.
- Review federal efforts to protect the security of federal facilities, including efforts to balance security with accessibility and improve guard training, security countermeasures, and cybersecurity.
- Evaluate federal agencies’ efforts to promote and implement resilience, sustainability, and energy efficiency measures with their physical assets to meet federal goals and support international commitments.

STRATEGIC OBJECTIVE 1.10
Efforts to Fulfill the Federal Government’s Responsibilities to Tribes, Their Members, and Individual Descendants

PERFORMANCE GOAL 1.10.1
Evaluate federal policies and programs that serve Indian tribes, their members, and other indigenous groups

Key Efforts
- Examine federal efforts to improve delivery of programs and services to Indian tribes and their members.
- Examine federal management of land and assets held in trust for tribes, their members, and individual descendants.
- Examine access to and disparities in health, education, income, and wealth.
- Review federal support for tribal justice systems.
- Review disaster and COVID-19 relief programs designed to aid tribes and their members, and federal coordination with tribal stakeholders.
- Review issues related to political status, land claims, and federal support for indigenous peoples who are not members or descendants of federally recognized tribes, including Native Hawaiians, state-recognized tribes, and indigenous residents of U.S. territories.
GOAL 1 ADDRESS CURRENT AND EMERGING CHALLENGES TO THE WELL-BEING AND FINANCIAL SECURITY OF THE AMERICAN PEOPLE

PERFORMANCE GOAL 1.10.2 Assess federal efforts to protect Native American cultural, environmental, and natural resources

Key Efforts
- Assess federal efforts to protect Native American cultural, environmental, and natural resources, including tribal access to lands that provide food sources.
- Assess efforts to remediate environmental contamination affecting tribal lands.

PERFORMANCE GOAL 1.10.3 Examine federal efforts to foster tribal self-determination, self-governance, and economic development

Key Efforts
- Evaluate federal efforts to improve tribal-federal relations through meaningful consultation and support for self-determination and self-governance.
- Assess federal efforts to facilitate tribal economic development.
- Assess federal efforts that provide opportunities to assist small businesses owned by federally and state recognized tribes or their members.
- Evaluate infrastructure needs and deployment on tribal lands.
- Evaluate the effectiveness of federal efforts to address affordable housing issues affecting tribes or their members.
GOAL 2  HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

STRATEGIC OBJECTIVE 2.1  Protect and Secure the Homeland from Threats and Disasters

PERFORMANCE GOAL 2.1.1  Assess federal homeland security management, resources, acquisitions, and stakeholder coordination

Key Efforts
- Assess federal efforts to develop and implement homeland security-related strategies and plans, and facilitate federal stakeholder coordination.
- Assess the Department of Homeland Security’s (DHS) efforts to strengthen its core management functions—acquisition, information technology (IT), human capital, and financial management.
- Evaluate DHS and component initiatives for improving employee engagement.
- Assess whether DHS is using a risk-based approach to allocate its resources and if the agency is being an effective steward of those resources.
- Evaluate DHS and its components’ efforts to develop and acquire a diverse portfolio of critical systems in accordance with leading acquisition practices.
- Analyze individual major acquisition programs to ensure that requirements, technologies, and design knowledge enable informed development or production decisions.
- Evaluate DHS and its components’ procurement of goods and services to ensure sound contract management and oversight of contractor performance.
- Evaluate DHS’s efforts to manage science and technology resources and assess homeland security technologies’ ability to prevent and respond to attacks and disasters.

PERFORMANCE GOAL 2.1.2  Assess efforts to strengthen border security and address immigration enforcement and services issues

Key Efforts
- Evaluate efforts to secure U.S. borders from terrorism, smuggling, and other illicit threats, and to facilitate legitimate trade and travel.
- Assess federal efforts to enforce immigration and customs laws within the United States.
- Evaluate DHS’s processes and policies for reviewing and adjudicating applications for visas, citizenship, and other immigration benefits.

PERFORMANCE GOAL 2.1.3  Assess efforts to strengthen the sharing of terrorism and other threat-related information

Key Efforts
- Assess whether federal agencies’ information-sharing roles and responsibilities have been clearly defined to help ensure effectiveness and minimize overlap or duplication.
- Determine federal, state, local, and tribal agencies’ progress in sharing terrorism and law enforcement information, including technology innovations.
- Assess how federal, state, local, and tribal agencies balance sharing terrorism information with protecting privacy and civil liberties.
GOAL 2 HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

PERFORMANCE GOAL 2.1.4 Assess efforts to strengthen security in all transportation modes

Key Efforts
- Assess federal government efforts to secure the aviation, surface, and maritime transportation sectors while facilitating the legitimate flow of people and commerce.
- Evaluate federal government efforts to allocate security resources efficiently based on risk and evidence of effectiveness.
- Evaluate the federal government’s impact on enhancing the security of integrated transportation networks involving federal, state, local, and private-sector stakeholders through efforts such as information sharing and outreach.

PERFORMANCE GOAL 2.1.5 Assess U.S. national emergency preparedness and response capabilities and efforts to strengthen the nation’s resilience against future disasters

Key Efforts
- Assess how the federal government’s assistance to state, local, tribal, and territorial emergency management organizations is used to build and maintain the capabilities needed to respond to all disasters.
- Assess the extent and quality of integration of state assessments of emergency preparedness capabilities into DHS’s assessments of national emergency preparedness capabilities.
- Assess the efficiency, effectiveness, and cost of the federal government’s disaster response and recovery programs, including efforts to ensure no disparities in services.
- Identify opportunities to more effectively invest and coordinate federal government resources to build national disaster resilience.
- Assess the federal government’s efforts to implement a national biodefense strategy that includes COVID-19 and other pathogens and viruses.

PERFORMANCE GOAL 2.1.6 Assess the efficiency, cost, and management of catastrophic insurance and disaster loan programs, including how climate change and the equitable distribution of resources are taken into consideration

Key Efforts
- Evaluate solvency and sustainability of the National Flood Insurance Program (NFIP) in light of the large needs created by natural disasters in recent years and climate change.
- Assess FEMA’s management of NFIP program reforms stated in upcoming reauthorization legislation.
- Evaluate the costs and benefits of expanding or revising disaster-related insurance programs.
- Assess the availability and affordability of coverage and the efforts to increase private market provision of catastrophic insurance coverage.
- Assess SBA’s efforts to prepare for catastrophic disasters, provide timely assistance, and ensure equitable treatment of underserved communities.

PERFORMANCE GOAL 2.1.7 Assess efforts to strengthen the protection of the nation’s critical infrastructure to ensure its security and resilience

Key Efforts
- Assess physical, cyber, climate, and other risks to the security and resilience of the nation’s critical infrastructure.
- Assess DHS’s efforts to manage risks and share information with public and private sector partners to protect the nation’s critical infrastructure.
- Assess the federal government’s efforts to ensure and enhance the security and resilience of assets and functions across the nation’s critical infrastructure.
GOAL 2  HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

PERFORMANCE GOAL 2.1.8
Analyze the implementation and results of federal efforts to prevent, deter, investigate, and prosecute domestic and international terrorism and other threats to the homeland

Key Efforts
• Evaluate the effectiveness of federal efforts to counter domestic terrorism, violent extremism, threats from abroad, and other forms of targeted violence.
• Assess federal efforts to assist states, local communities, tribes, and territories with countering domestic threats.
• Examine federal efforts to enhance collaboration and information sharing among law enforcement and intelligence agencies to combat domestic and international threats.
• Assess whether federal agencies are using a risk and evidence-based approach to allocate resources for efforts to counter domestic terrorism, violent extremism, and other forms of targeted violence, and the extent to which federal agencies are effective stewards of those resources.

STRATEGIC OBJECTIVE 2.2
Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness

PERFORMANCE GOAL 2.2.1
Assess DOD’s ability to meet operational demands while rebuilding readiness and preparing for future missions

Key Efforts
• Assess DOD processes for determining force structure and theater planning to meet evolving defense strategy.
• Assess DOD plans to rebuild readiness, including establishing clear goals, measures, timelines, and associated costs.
• Evaluate plans to modify or modernize force structure to meet future threats.
• Evaluate the preparation and application of U.S. forces to conduct and support military operations in geographic combatant command theaters.
• Evaluate the scope of training for individuals and units to conduct the full spectrum of military operations.
• Evaluate DOD’s role and collaboration in homeland security and military homeland defense missions.
• Evaluate DOD’s support of civil authorities for planned and unplanned events.

PERFORMANCE GOAL 2.2.2
Assess DOD’s efforts to prepare for and respond to cyber, space, and information-related threats and operations

Key Efforts
• Assess DOD’s organization, plans, and preparedness for operations and security within cyberspace, the information environment, and the electromagnetic spectrum.
• Assess DOD’s organization, plans, and preparedness to conduct space operations and ensure the security of space-based capabilities.
• Assess DOD’s continuity of operations measures and protection of its forces, critical infrastructure, and assets worldwide.
GOAL 2 HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

PERFORMANCE GOAL 2.2.3
Assess DOD’s human capital management to ensure a high-quality diverse total workforce of military personnel, federal civilians, and contractors

Key Efforts
• Assess DOD’s policies and programs to acquire, maintain, and budget for its fully capable, efficient, and diverse military workforce.
• Assess DOD’s efforts to increase the efficiency of delivering health care and to ensure the readiness of medical personnel.
• Assess DOD’s efforts to address workplace environment issues and associated personnel protections and resolutions.

PERFORMANCE GOAL 2.2.4
Assess the ability of DOD’s weapon systems science and technology, research and development, and acquisition programs to deliver effective, sustainable, survivable, and affordable solutions to the warfighter in a timely manner

Key Efforts
• Analyze DOD’s efforts to identify and develop advanced capabilities—including disruptive technologies such as hypersonics, directed energy, and artificial intelligence—and incorporate them into weapon systems.
• Assess the process by which DOD identifies gaps in capabilities and prioritizes investments to narrow or eliminate these gaps.
• Assess the performance of and budget requests for weapon programs.
• Analyze individual programs—including space systems, F-35, missile defense, ships, and ground combat systems—to ensure that requirements, technologies, and design enable informed decisions.
• Assess DOD’s software and cybersecurity efforts for major acquisition programs.

PERFORMANCE GOAL 2.2.5
Assess DOD’s progress in improving contract management

Key Efforts
• Analyze DOD’s use of contracting approaches—such as contract types and pricing—and the capacity of its workforce to improve contracting outcomes.
• Analyze DOD efforts to streamline the contracting process, encourage innovation, and maximize competition in the procurement of goods and services.
• Assess the extent to which DOD effectively manages services acquisition.

PERFORMANCE GOAL 2.2.6
Assess DOD’s progress in improving the maintenance and sustainment of weapon systems throughout their life cycle and other logistics functions and activities

Key Efforts
• Evaluate DOD’s efforts to develop and implement strategies to address life-cycle sustainment challenges for major weapons systems.
• Evaluate efforts to identify and address critical skills gaps and potential diverse workforce challenges in key logistics support functions.
• Assess DOD’s requirements planning and established requirements for depot maintenance, including software sustainment.
GOAL 2 HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

PERFORMANCE GOAL 2.2.7 Assess DOD’s management of the defense support infrastructure

**Key Efforts**
- Evaluate DOD’s progress in improving the accuracy of real property inventory information systems.
- Assess DOD’s oversight of the condition of its defense support infrastructure, including military housing.
- Evaluate DOD’s progress in improving the efficiency of installation operations.
- Evaluate DOD’s progress in adapting its infrastructure to climate change to ensure continued installation viability.

PERFORMANCE GOAL 2.2.8 Assess efforts of DOE’s National Nuclear Security Administration (NNSA) and DOD to maintain and modernize the nuclear security enterprise, nuclear force structure, and associated weapon systems

**Key Efforts**
- Assess the effectiveness of NNSA’s efforts to modernize the infrastructure of the nuclear security enterprise and address strategic material and supply chain management.
- Evaluate ongoing NNSA and DOD efforts to manage and modernize the U.S. nuclear weapons stockpile as it ages.
- Assess NNSA and DOD safety, physical security, and cybersecurity programs to protect the nuclear triad and associated systems, materials, information, and workers.
- Evaluate the efficiency and effectiveness of NNSA’s planning and management efforts and systems, including those for human capital programs and projects, as well as those for budget and finance.
- Assess DOE’s and NNSA’s progress in improving acquisition in support of efficient and effective nuclear security enterprise modernization.
- Assess the costs, structure, organization, sustainment, and readiness of DOD’s nuclear forces, including systems for delivery, support, and command, control, and communications.
- Analyze modernization of strategic weapons—including submarines, bombers, missiles, and their payloads—to ensure that knowledge enables informed decisions.

PERFORMANCE GOAL 2.2.9 Assess DOD’s business operations efforts to adapt to and leverage organizational structures and management processes to maximize efficiencies and performance

**Key Efforts**
- Analyze DOD’s budget development for key military organizational structures, operations, and programs.
- Assess DOD’s efforts to reform its structures and processes related to planning, programming, budgeting, and execution.
- Evaluate DOD’s efforts to promote organizational change and improve performance in its business operations, including areas of duplication, overlap, and fragmentation.

PERFORMANCE GOAL 2.2.10 Assess DOD’s preparedness to counter weapons of mass destruction and current and emerging technological or unconventional threats and capabilities

**Key Efforts**
- Assess DOD’s preparedness, organization, and coordination to counter weapons of mass destruction and unconventional threats, including chemical, biological, radiological, and nuclear threats.
- Assess DOD’s plans and capabilities to develop emerging technologies, including artificial intelligence, quantum computing, and nanotechnology, and to respond to related threats.
GOAL 2 HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

STRATEGIC OBJECTIVE 2.3 Advance and Protect U.S. Foreign Policy and International Economic Interests

PERFORMANCE GOAL 2.3.1
Analyze the implementation and results of U.S. and international efforts to counter threats to the United States and its foreign partners’ national security

Key Efforts
- Evaluate U.S. and multilateral security assistance and cooperation efforts to enhance and build foreign partner capacity.
- Evaluate U.S. efforts to address arms proliferation, terrorism, corruption, and other transnational threats to stability and security emanating from abroad.
- Assess the effectiveness of U.S. efforts to protect the nation’s citizens, personnel, facilities, and interests overseas.
- Evaluate the implementation and effect of U.S. and multilateral sanctions on countries of concern.

PERFORMANCE GOAL 2.3.2
Analyze the implementation and management of U.S. bilateral and multilateral foreign assistance and efforts to make it more efficient, effective, and sustainable and ensure it promotes greater diversity, equity, and inclusion

Key Efforts
- Examine U.S. efforts to provide sustainable and equitable assistance in health, food aid, and other key areas.
- Analyze U.S. efforts to provide assistance in response to human-caused or natural disasters, such as the COVID-19 pandemic and climate change.
- Assess agency performance, monitoring efforts, and financial and internal controls.
- Assess U.S. efforts to reduce the risk of fraud, waste, and abuse, and other types of corruption involving foreign assistance.

PERFORMANCE GOAL 2.3.3
Analyze how international trade programs serve U.S. interests and how the United States can influence the world economy

Key Efforts
- Examine efforts to further U.S. economic interests through trade agreements, preference programs, and export promotion.
- Assess the effectiveness of trade enforcement and import programs—including duty collections and trade remedies—against goods that have injurious effects, including goods counter to U.S. trade flows, goods that infringe on intellectual property rights, and other illicit trade.
- Analyze emerging trade policy issues and crosscutting trade management challenges, such as trade agreement effectiveness, enforcement, and reciprocity.
- Analyze the ongoing effects of COVID-19 on U.S. trade and on the operations of U.S. trade agencies.

PERFORMANCE GOAL 2.3.4
Assess the management and effectiveness of U.S. diplomatic efforts and membership in multilateral organizations

Key Efforts
- Analyze efforts to increase diversity, equity, inclusion, and accessibility in foreign affairs agencies, such as the State Department and USAID.
- Evaluate State Department efforts to collect and spend revenue for consular services it provides, such as issuing passports and visas.
- Examine the effectiveness of U.S. participation in multilateral institutions.
GOAL 2 HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

- Assess the results of efforts to manage visa processing, screen refugees, and maintain passport security.
- Assess U.S. foreign affairs entities’ efforts to realign and rethink their business operations, such as improving services to U.S. citizens.

PERFORMANCE GOAL 2.3.5 Assess efforts to manage the effects of foreign investment and a global supplier base on U.S. national interests

Key Efforts
- Evaluate the effectiveness of U.S. government programs designed to protect critical technologies, such as export controls and intellectual property rights.
- Assess U.S. agencies’ insights into and management of the global supplier base and efforts to strengthen domestic suppliers of key items.
- Evaluate approaches to balance the effects of a global supplier base and foreign investments.
- Evaluate DOD efforts to address cybersecurity risks in its supply chain.
- Review IC facilities management, maintenance, and modernization.
- Assess the IC’s policies and programs to recruit, develop, and retain a fully capable, effective, and diverse workforce.
- Assess government-wide personnel security clearance processes and efforts to improve personnel vetting.

PERFORMANCE GOAL 2.4.2 Assess the IC’s acquisition and management programs and processes

Key Efforts
- Analyze individual IC acquisition programs to ensure that requirements, technologies, and design knowledge enable effective decisions during development and production.
- Assess the performance of individual IC acquisition programs against cost, schedule, and performance baselines to ensure the delivery of timely capabilities.

PERFORMANCE GOAL 2.4.3 Evaluate the IC’s planning and efforts that support military operations, diplomatic activities, and other government activities

Key Efforts
- Evaluate intelligence planning and activities in support of military operations, including intelligence, surveillance, and reconnaissance, as well as defense intelligence organizations and structures.
- Analyze the IC’s intelligence collaboration with federal, state, local, tribal, international, and private-sector partners and customers.
- Evaluate intelligence planning and activities in support of national security efforts to address great power competition as well as terrorist and other transnational threats.
GOAL 2  HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

STRATEGIC OBJECTIVE 2.5  Ensure the Cybersecurity of the Nation

PERFORMANCE GOAL 2.5.1  Assess efforts to establish a comprehensive national and global cybersecurity strategy and perform effective oversight

Key Efforts
• Assess efforts to develop and execute a comprehensive federal strategy for national cybersecurity and global cyberspace.
• Assess the efforts of the Office of the National Cyber Director to oversee the execution of the national cybersecurity strategy.
• Assess efforts to develop and execute a federal strategy to mitigate global information and communication technology (ICT) supply chain risks.
• Identify best practices in cloud IT cybersecurity, acquisition, and human capital management.

PERFORMANCE GOAL 2.5.2  Assess efforts to secure federal systems and information

Key Efforts
• Assess efforts to improve the implementation of government-wide cybersecurity initiatives, including zero trust architectures, the Continuous Diagnostics and Mitigation and EINSTEIN programs, and cloud security.
• Assess efforts to address weaknesses in federal agency information security programs, including programs at the Departments of Defense and State, as well as the Census Bureau, National Aeronautics and Space Administration (NASA), and the U.S. Secret Service.
• Assess efforts to enhance the federal response to cyber incidents by reviewing incident response processes government-wide, and agency-specific incident response capabilities at the Departments of Defense and Health and Human Services.

PERFORMANCE GOAL 2.5.3  Assess efforts to protect the nation’s critical infrastructure from cyber threats and timely respond to incidents

Key Efforts
• Assess efforts to improve cyber threat information sharing between federal agencies and critical infrastructure owners and operators, including non-federal government entities.
• Assess federal efforts to help address sector-specific cybersecurity risks and challenges, including those in the communications, defense industrial base, energy, government facilities (e.g., K-12 schools), health care, and water and wastewater sectors.
• Assess federal efforts to help critical infrastructure owners and operators—including non-federal government entities and small businesses—mitigate the impact of cyberattacks by reviewing federal assistance for ransomware attacks and the suitability of the Terrorism Risk Insurance Program for cyberattacks.
GOAL 2 HELP THE CONGRESS RESPOND TO CHANGING SECURITY THREATS AND THE CHALLENGES OF GLOBAL INTERDEPENDENCE

PERFORMANCE GOAL 2.5.4
Assess efforts to protect privacy and sensitive data

Key Efforts

- Assess government-wide and agency-specific efforts to protect the privacy and confidentiality of sensitive data collected by federal agencies and exchanged with other entities.

- Assess efforts to appropriately limit the collection and use of personal information by government agencies and the private sector, and to ensure that such information is obtained with appropriate knowledge or consent.
GOAL 3 HELP TRANSFORM THE FEDERAL GOVERNMENT TO ADDRESS NATIONAL CHALLENGES

STRATEGIC OBJECTIVE 3.1
Analyze the Government’s Fiscal Condition and Opportunities to Strengthen Management of Federal Finances

PERFORMANCE GOAL 3.1.1
Analyze factors affecting the federal short- and long-term budget outlooks, debt management, and agencies’ budget decisions and operations

Key Efforts
- Examine key drivers of the long-term fiscal outlook and opportunities to reduce the gap between spending and revenue.
- Examine information, incentives, and exceptions related to congressional budget processes and controls, and assess potential changes to enhance decision-making, transparency, and fiscal control.
- Assess information used in agencies’ budget processes, including user fee collections, and the effects on budget decisions, operations, and accountability.
- Examine Treasury debt and cash management, including risk management and communication with market participants.

PERFORMANCE GOAL 3.1.2
Analyze and examine the intersection of the federal government’s federal grant funding and other fiscal assistance to states, localities, territories, and tribes

Key Efforts
- Examine states’, localities’, territories’, and tribal governments’ use of federal COVID-19 and other disaster relief and recovery funds, including measures to ensure accountability.
- Analyze the capacity of states, localities, territories, and tribes to effectively implement federal programs and use federal grants and other funding and the extent to which this capacity has implications for achieving national objectives.

PERFORMANCE GOAL 3.1.3
Assess the reliability of financial information, effectiveness of internal controls over financial reporting, and compliance with applicable laws, regulations, contracts, and grant agreements related to the government’s fiscal position and financing sources

Key Efforts
- Audit the government’s consolidated financial statements, related internal controls, and legal compliance, and assess challenges that cause a disclaimer of opinion, including serious financial management problems at DOD.
- Audit financial statements, related internal controls, and legal compliance of various federal entities and components.
- Audit the Department of the Treasury’s revenue collections and federal debt activity and related balances.
- Assess the financial statement audits of federal agencies conducted by other auditors.

PERFORMANCE GOAL 3.1.4
Assess the efficiency, equity, and administrability of the current tax system and policies, and of proposed changes

Key Efforts
- Analyze how changes in the tax system affect objectives such as equity, economic efficiency, simplicity, revenue, and administrability.
- Evaluate oversight of tax expenditures and the effectiveness and impact of specific tax expenditures on tax revenue, taxpayers, and the economy.
GOAL 3 Help Transform the Federal Government to Address National Challenges

PERFORMANCE GOAL 3.1.5 Identify opportunities to reduce the tax gap and further protect revenue

Key Efforts
- Assess IRS taxpayer service and its effects on taxpayer burden, the customer experience, equity, and the tax gap.
- Assess IRS’s enforcement and fraud detection programs and cybersecurity efforts in light of the changing U.S. and international economy, evolving technology, and the tax gap.
- Identify opportunities to leverage paid preparers, tax preparation software companies, and information return reporters to ensure timely, accurate filing of tax returns and further protect revenue against refund fraud.
- Assess IRS’s efforts to improve planning, resource allocation, and evaluation of operations, including using data to guide compliance programs and modernizing information systems.

PERFORMANCE GOAL 3.2.2 Perform forensic audits to identify and address vulnerabilities to fraud, waste, and abuse

Key Efforts
- Examine program data to assess agencies’ enforcement of laws, regulations, and guidelines, and stewardship of government resources.
- Use data analytics to identify risks and instances of potential fraud, waste, and abuse.
- Evaluate programs that are particularly vulnerable to fraud, waste, or abuse.
- Refer identified cases of potential fraud, waste, and abuse to the relevant federal, state, and local law enforcement agencies.

PERFORMANCE GOAL 3.2.3 Conduct controls testing, security vulnerability assessments, and investigations

Key Efforts
- Assess agencies’ program eligibility and security controls and, as applicable, perform covert controls testing of selected agency programs.
- Test implementation of internal controls in high-dollar federal programs and agencies with potential vulnerabilities that pose a national security risk.

STRATEGIC OBJECTIVE 3.2 Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls

PERFORMANCE GOAL 3.2.1 Identify ways to strengthen fraud risk management and antifraud controls for federal programs, assets, and operations

Key Efforts
- Implement a strategic approach for using the Fraud Risk Framework to review federal fraud risk management efforts by identifying and prioritizing federal programs and other agency activities that are susceptible to fraud.
GOAL 3  HELP TRANSFORM THE FEDERAL GOVERNMENT TO ADDRESS NATIONAL CHALLENGES

- Highlight vulnerabilities in fraud risk management and relevant key program risk areas, including financial crime risks or national security risks.
- Investigate allegations of fraud, waste, abuse, program mismanagement, or other serious wrongdoing.
- Refer identified cases of potential fraud, waste, and abuse to the relevant federal, state, and local law enforcement agencies.

PERFORMANCE GOAL 3.2.4  Process allegations received through FraudNet

**Key Efforts**

- Evaluate allegations received through FraudNet to identify potential trends in fraud, waste, abuse, and mismanagement in federal programs.
- Conduct targeted reviews and analysis of allegations received through FraudNet to inform GAO audits and investigations.
- Actively promote and advertise FraudNet as a means for the public to report allegations of fraud, waste, abuse, and mismanagement to GAO.
- Refer allegations received through FraudNet to the appropriate law enforcement entity.

PERFORMANCE GOAL 3.2.5  Identify ways to strengthen accountability and internal controls for federal programs, assets, and operations

**Key Efforts**

- Assess federal agencies’ internal controls over high-risk and other critical programs—including funding and programs related to COVID-19 relief efforts—to identify opportunities to improve accountability for assets and operations.
- Review audit oversight of federal programs, grants, and other federal assistance across all levels of government and recommend actions for improvement.
- Assess agencies’ progress in reducing improper payments and reporting reliable agency-wide improper payments estimates.

STRATEGIC OBJECTIVE 3.3  Support Congressional Oversight of Crosscutting Issues, Major Management Challenges, and Program Risks

PERFORMANCE GOAL 3.3.1  Highlight High Risk federal programs and operations and assess government-wide management reforms

**Key Efforts**

- Update progress in addressing High Risk areas with every new Congress and identify new areas.
- Assist congressional and presidential transitions by highlighting key challenges and recommendations to improve the performance and accountability of the federal government, and by assessing the Administration’s management agenda.
- Monitor implementation of government-wide management reform initiatives, including identifying risk.

PERFORMANCE GOAL 3.3.2  Assess efforts to improve results-oriented management across the federal government

**Key Efforts**

- Assess how agencies use various policy tools (e.g., regulations, tax expenditures, and grants) to drive improvements and achieve better results.
- Evaluate agencies’ activities to build and use evidence—such as performance information, program evaluation, and government data—to understand and improve results.
GOAL 3  HELP TRANSFORM THE FEDERAL GOVERNMENT TO ADDRESS NATIONAL CHALLENGES

- Assess OMB and interagency efforts to enhance the federal government’s evidence-building capacity and program and project management.

PERFORMANCE GOAL 3.3.3
Analyze and assess efforts to develop an agile, skilled, and diverse workforce essential to achieving the missions of a high-performing and collaborative federal government

Key Efforts
- Assess OPM’s role as the strategic human capital manager of the federal government.
- Assess the federal government’s efforts to attract, develop, and retain a flexible, motivated, diverse, and inclusive workforce that reflects the critical mix of skills necessary for effectively carrying out agencies’ missions.
- Assess policies, procedures, and practices designed to ensure that federal employees are treated fairly and equitably while enhancing individual performance and agency outcomes.
- Assess the federal government’s operations during the COVID-19 pandemic, including lessons learned and future considerations with respect to workplace safety, telework, remote work, and related issues.

PERFORMANCE GOAL 3.3.4
Identify ways to improve federal agencies’ acquisition of goods and services

Key Efforts
- Evaluate agencies’ efforts to identify and mitigate industrial base risks across the acquisition process.
- Assess the extent to which federal agencies effectively employ category management principles.
- Analyze agencies’ efforts to improve competition, streamline contracting practices, and employ effective contract strategies in the procurement of goods and services.
- Suggest ways to improve agencies’ acquisition workforce development and management and oversight of contractor support.
- Maximize quality acquisition outcomes and mitigate risk across and within major agencies, such as the General Services Administration (GSA).
- Identify leading practices that could assist government agencies in improving product development.
- Assess the government’s use of tools and data to promote sound contract pricing and management.
- Evaluate VA’s efforts to demonstrate greater leadership commitment and improve its strategic planning to ensure efficient use of its acquisition funding and staffing resources.
- Assess the procurement and contracting practices utilized by federal agencies in response to the COVID-19 pandemic.

PERFORMANCE GOAL 3.3.5
Assess the federal government’s planning, implementation, and use of IT to improve performance and modernize federal programs and operations

Key Efforts
- Assess government efforts to implement federal IT modernization management initiatives—including cloud computing, data center optimization, software licensing, IT supply chain, the Technology Modernization Fund, and the Technology Business Management framework.
- Provide technical assistance to the Congress on agencies’ implementation of key IT management legislation, including Federal Information Technology Acquisition Reform Act provisions and the Modernizing Government Technology Act.
GOAL 3 HELP TRANSFORM THE FEDERAL GOVERNMENT TO ADDRESS NATIONAL CHALLENGES

- Review agencies’ effectiveness in carrying out systems’ acquisitions, integration, and operations—including agencies’ acquisitions and legacy systems, DOD financial systems, veterans health IT, Census IT management, and Coast Guard IT.

- Review progress in developing the IT workforce.

- Assess government effectiveness in collecting, storing, preserving, and disseminating electronic records.

PERFORMANCE GOAL 3.3.6 Identify ways to improve the administration and management of grants and other federal assistance across all levels of government

Key Efforts

- Evaluate recent and current grant management modernization efforts that may facilitate effective and efficient grant administration.

- Examine efforts to coordinate grant programs that cut across federal, state, and local levels of government and nongovernmental recipients to achieve efficiencies.

- Evaluate federal agencies’ grant management policies, administrative procedures, and workforce training efforts across various programs.

PERFORMANCE GOAL 3.3.7 Identify and assess efforts to reduce fragmentation, overlap, and duplication, and to enhance collaboration

Key Efforts

- Assess and identify opportunities and strategies, such as collaboration, to reduce or eliminate fragmentation, overlap, and duplication in government programs and activities, and to achieve financial benefits.

- Identify opportunities to improve the coordination, collaboration, and governance of domestic and international networks of governmental and nongovernmental organizations.

PERFORMANCE GOAL 3.3.8 Identify ways to improve the quality, transparency, and usefulness of federal government data to promote open government innovation and accountability

Key Efforts

- Evaluate the federal government’s efforts to produce accurate, complete, and timely financial data and related information to increase transparency and accountability.

- Examine the federal government’s efforts to increase transparency and openness of federal data, information, and decisions while efficiently and effectively achieving results.

- Assess the Census Bureau’s execution of the 2020 Census and planning efforts for the 2030 Census, as well as ways to improve the management and cost-effectiveness of the census.

PERFORMANCE GOAL 3.3.9 Identify ways to improve civilian space programs at federal agencies

Key Efforts

- Assess NASA’s efforts to strengthen its core management functions—acquisition, information technology, human capital, and financial management.

- Evaluate NASA’s efforts to acquire its systems in accordance with knowledge-based acquisition leading practices.

- Evaluate NASA’s procurement of goods and services to ensure that sound contract management and oversight of contractor performance support the department’s key missions.

- Assess the efforts of other civilian agencies to acquire space systems or related goods and services.
GOAL 3  HELP TRANSFORM THE FEDERAL GOVERNMENT TO ADDRESS NATIONAL CHALLENGES

STRATEGIC OBJECTIVE 3.4  Support Congressional Knowledge, Understanding, and Oversight of Science and Technology Issues

PERFORMANCE GOAL 3.4.1  Identify, analyze, and assess emerging science and technology issues through technology assessments to enhance congressional knowledge and understanding, including policy implications

Key Efforts
- Conduct technology assessments of advances in the science and technologies that support national security, including hypersonic weapons, space-based weapons, and forensic attribution of chemical weapons.
- Conduct technology assessments of advanced engineering technologies, such as utility-scale energy storage, autonomous technologies, renewable energy components, and nuclear energy technologies.
- Conduct technology assessments of biomedical technologies, such as regenerative medicine, gene editing, and tools for infectious disease surveillance.
- Conduct technology assessments of AI technologies in a range of applications, such as environmental modeling, wildfire forecasting, and opioid overdose and mortality risks.
- Conduct technology assessments of environmental technologies and science issues, such as PFAS remediation, decarbonization, precision agriculture, and satellite constellation effects.

PERFORMANCE GOAL 3.4.2  Assess the management and results of federal investment in science and technology, and the effectiveness of efforts to protect intellectual property and foster global competitiveness and innovation

Key Efforts
- Assess the management, coordination, and results of federal agencies’ research and development efforts.
- Evaluate agencies’ efforts to address crosscutting challenges, such as scientific integrity and clarity of communication, research reliability, awardee diversity, foreign influence, and the expertise and diversity of the federal S&T workforce.
- Assess key intellectual property issues, such as federal policies for protecting and managing federally-funded intellectual property, and the operations of the U.S. Patent and Trademark Office.
- Evaluate federal efforts to support U.S. competitiveness in the global innovation economy through manufacturing, technology transfer, public/private partnerships, and regional innovation initiatives, among others.

PERFORMANCE GOAL 3.4.3  Identify and support utilization of best practices and frameworks for evaluating research and development and science and technology projects

Key Efforts
- Develop a framework for evaluating federal research and development programs with regard to planning, management, coordination, and evaluating results, among other issues.
- Use GAO’s AI Accountability Framework criteria to evaluate the policy and deployment of AI in federal systems.
GOAL 3 HELP TRANSFORM THE FEDERAL GOVERNMENT TO ADDRESS NATIONAL CHALLENGES

• Expand awareness and outreach of GAO Best Practices Guides (i.e., Cost, Schedule, Technology Readiness Assessment, and Agile) throughout the federal manager and oversight community.

• Conduct an ongoing assessment of best practices in cost estimating, scheduling, cost management, technology readiness, and Agile software development, among other areas, and update or develop related best practices, as needed.

• Expand awareness and provide support, including through the efforts of GAO’s Innovation Lab, to expand the agency’s use of data analytics, and facilitate examinations of how emerging technologies—such as cloud computing, blockchain, and machine learning—affect GAO’s work.
STRATEGIC OBJECTIVE 4.1

Empower GAO’s Diverse Workforce to Continue to Excel in Mission Delivery through Strategic Talent Management

PERFORMANCE GOAL 4.1.1
Identify, attract, and retain a diverse and multidisciplinary workforce with the skills necessary to achieve operational excellence

Key Efforts
- Workforce Needs — Continue to align GAO’s diverse workforce to achieve mission needs.
- Flexibilities and Incentives — Continue to leverage available staffing flexibilities and employee engagement opportunities.
- Management Skills — Continue to promote a culture of shared talent management accountability.

PERFORMANCE GOAL 4.1.2
Provide training and development programs that enhance employee multidisciplinary skills and support mission delivery

Key Efforts
- Learning in a Multi-faceted Environment — Employ learning best practices to deliver effective training to employees in various environments (e.g., virtual/classroom/hybrid, on-the-job, collaborative learning).
- Learning Management — Use technology to deliver, manage, and support training and development.
- Leadership and Management — Enhance leadership and professional development journeys at all levels.

PERFORMANCE GOAL 4.1.3
Enhance and sustain a culture of diversity, equity, inclusion, and accessibility that provides opportunities for all employees to excel

Key Efforts
- People Values — Continue to foster a culture where the leadership and employees aspire to model GAO’s people values—of being valued, respected, and treated fairly.
- Engage and Connect — Promote employee engagement practices that facilitate and enhance connectedness and diversity, equity, inclusion, and accessibility (DEI&A) in an increasingly hybrid workforce.
- Employee Relations — Continue to maintain effective relationships and facilitate productive discussions with GAO’s internal advisory groups and employee organizations, including GAO Employees Organization, IFPTE, Local 1921; the Employee Advisory Council; and the Attorney Advisory Board.

STRATEGIC OBJECTIVE 4.2

Refine GAO’s Processes to Deliver High Quality Results and Products, and Promote Knowledge Sharing, Government Standards, and Strategic Solutions

PERFORMANCE GOAL 4.2.1
Continue to enhance outreach to broaden and strengthen relationships with the Congress and audited entities

Key Efforts
- Continually reach out to the Congress to ensure GAO can meet congressional priorities in a timely manner and enhance client relations across all policy areas.
GOAL 4 MAXIMIZE THE VALUE OF GAO BY ENABLING QUALITY, TIMELY SERVICE TO THE CONGRESS AND BY BEING A LEADING PRACTICES FEDERAL AGENCY

- Enhance GAO’s understanding of client needs in terms of form, content, timing, mode of delivery, and available options for providing value-added results.
- Enhance employees’ ability to develop and promote effective and productive working relationships with clients and audited entities.
- Increase employees’ understanding of options for meeting client needs in a timely manner, such as technical assistance.
- Enhance congressional decision-makers’ and other external entities’ real-time understanding of S&T technical and audit issues through a variety of communication methods, computational prototypes, on-demand services, and short-form products, including efforts of the GAO Innovation Lab.

PERFORMANCE GOAL 4.2.2 Enhance GAO’s foresight and strategic planning capacity through the Center for Strategic Foresight and other programs

Key Efforts
- Help the Congress identify trends and emerging issues of national importance that will significantly affect government and society in the coming decades.
- Broaden and enhance GAO’s strategic foresight capacity through data analytics and exploring agency-wide input for the horizon scanning system.
- Lead efforts to support the strategic planning process by integrating workshops, trend analysis, scenario planning, advisory boards, outside experts, and foresight tools.
- Develop and implement annual performance plans that identify stakeholders, major milestones, performance measures, and levels of effort.
- Provide training and technical assistance to GAO employees to help strengthen and increase the use of foresight tools and methodologies in GAO’s work.
- Expand initiatives under GAO’s Center for Strategic Foresight and develop new products to advance the identification of emerging issues and trends of national importance.

PERFORMANCE GOAL 4.2.3 Develop and continually improve government internal control, evaluation, and auditing standards

Key Efforts
- Continually improve the standards for establishing and maintaining effective internal controls within the federal government.
- Harmonize internal control standards with the Committee of Sponsoring Organizations and International Organization of Supreme Audit Institutions (INTOSAI) standards and guidance.
- Continually refine and develop interpretations of the standards for performing independent, high-quality government audit work to address emerging practice issues.
- Collaborate with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to improve the methodology for performing financial statement audits of federal entities, including related cybersecurity issues.
- Work with the Joint Financial Management Improvement Program (JFMIP) to research and issue key practices that develop or contribute to the federal financial management community’s knowledge base, including efforts on blockchain technology and identity verification.
- Perform outreach to help ensure consistent application of federal financial statement accounting and auditing standards.
- Provide leadership to strengthen public sector standards with domestic and international standard-setting organizations.
PERFORMANCE GOAL 4.2.4
Enhance information sharing, training, and capacity-building for the domestic and international accountability communities

Key Efforts

• Lead efforts to promote dialogue and action around critical domestic issues through Comptroller General advisory boards, the Domestic Working Group, and CIGIE-GAO Coordination meetings, as well as other work with intergovernmental groups.

• Lead efforts to promote dialogue and action around critical international issues through initiatives on pandemic response; Supreme Audit Institution resilience and independence efforts; leadership roles on INTOSAI’s Governing Board and Policy, Finance and Administration Committee; publication of the International Journal of Government Auditing; and participation in INTOSAI working groups.

• Provide training and technical assistance to the domestic and international accountability communities through the Center for Audit Excellence, International Auditor Fellowship Program, national and regional intergovernmental audit forum meetings, and efforts with other accountability organizations.

• Advance implementation of the INTOSAI Donor Cooperation and SAI capacity-building, especially in developing countries, through leadership and collaboration with INTOSAI, donor organizations, and the INTOSAI Development Initiative.

• Pursue collaborations with public, private, and nonprofit sector accountability organizations to expand GAO’s partner network.

PERFORMANCE GOAL 4.2.5
Leverage data, technology, staff, and process improvement to continually enhance GAO’s communication, products, processes, and programs

Key Efforts

• Incorporate leading business and operational practices, technologies, and industry standards to ensure operational excellence.

• Continually refine standardized practices for conducting engagements and operational processes, and integrate them with technology and analytical tools to ensure efficient, consistent, measurable, and quality outcomes.

• Facilitate the consistent application of GAO’s quality assurance framework by addressing suggestions from internal inspections and external peer review teams.

• Expand data-driven reviews of internal operations to assess progress toward goals, identify areas for improvement, develop collaborative solutions, and enhance accountability.

• Strengthen GAO’s enterprise risk management program by integrating internal control and fraud risk activities to ensure emerging risks are appropriately managed.

• Strengthen customer service practices by regularly assessing congressional, internal customer, and stakeholder needs to ensure GAO delivers products and services that our clients view as valuable.

• Ensure GAO’s communications and products are written in plain language, easily accessible, and designed to be user-friendly across a range of digital devices and platforms.

• Increase data literacy throughout GAO and enhance advanced analytics capabilities.

• Enhance efforts to engage the cloud computing, data analytics, and technological prototyping capabilities of the GAO Innovation Lab to strengthen GAO products and operations.
GOAL 4
MAXIMIZE THE VALUE OF GAO BY ENABLING QUALITY, TIMELY SERVICE TO THE CONGRESS AND BY BEING A LEADING PRACTICES FEDERAL AGENCY

STRATEGIC OBJECTIVE 4.3
Provide Modern Integrated Tools and Systems in a Secure, Collaborative, and Flexible Environment

PERFORMANCE GOAL 4.3.1
Ensure a secure, robust, and cost-effective physical and technological infrastructure

Key Efforts
- Maintain a modern physical infrastructure consistent with the building improvement plan by addressing the deferred maintenance and repair backlog.
- Optimize field office spaces and locations to ensure employees have a professional, safe, and secure work environment in federally controlled space.
- Identify and implement opportunities to increase revenue by leasing space in the Headquarters building.
- Virtualize GAO’s IT infrastructure through a Cloud Smart approach and provide scalable solutions for current and new functions.
- Ensure that secure computing capabilities exist for on-site and remote computing requirements.
- Continue to ensure GAO IT security architecture advances NIST cybersecurity standards, including privacy controls and security assessments.
- Continually enhance security and emergency management practices to ensure preparedness, resilience, and continuity of operations.

PERFORMANCE GOAL 4.3.2
Empower staff with collaborative, integrated tools to enhance business processes and increase efficiency

Key Efforts
- Continue implementing a modern enterprise content management solution that provides document and records management features along with business process management capabilities.
- Continue the modernization and transformation of the processes supporting GAO’s publishing work.
- Update the tools and manage contractual support for space and asset management.
- Enhance the use of the human capital management service solution by consolidating technologies and streamlining processes.
- Continue to enhance the agility of acquisition systems and processes to better respond to customer needs.
- Continue to enhance contract administration processes to ensure timely service delivery at a fair and reasonable cost.
- Enhance agency tools to support GAO’s statutory responsibilities.
- Enhance customer service for administrative processes through improved communication and technology.
- Continue efforts to provide staff with collaborative project planning software and templates to create sound plans and actively manage their work.
- Continue transitioning to fully electronic records management.
- Enhance and streamline procedures and processes for personnel security case management and position eligibility monitoring.
- Increase secure network, space, and equipment options to enhance classified work capabilities.
GOAL 4 MAXIMIZE THE VALUE OF GAO BY ENABLING QUALITY, TIMELY SERVICE TO THE CONGRESS AND BY BEING A LEADING PRACTICES FEDERAL AGENCY

PERFORMANCE GOAL 4.3.3
Enhance tools that integrate crosscutting enterprise data to facilitate more agile, cost-effective, and data-driven decision-making

Key Efforts

• Expand analytical tools to integrate enterprise data to enhance analysis, reporting, and optimized decision-making.

• Continue expanding the use of analytics and other technological advances to enhance products and information delivery strategies to increase access and meet the emerging needs of clients and customers.

• Provide managers with data visualization dashboards and training on using engagement data to drive decision-making.

• Enhance employees’ capabilities to read and analyze data to inform process improvement and decision-making.

• Enhance efforts to engage the cloud computing, advanced data analytics, and other capabilities of the GAO Innovation Lab to strengthen and sustain GAO enterprise data management.

PERFORMANCE GOAL 4.3.4
Enable a dependable, mobile, collaborative environment

Key Efforts

• Ensure GAO’s IT platform and the supporting infrastructure remain current to enable the agency to engage and connect effectively and efficiently.

• Provide a consistently reliable technical environment that enables staff to collaborate and communicate at any location, at any time, via any device, with identical capabilities.

• Provide an integrated communications and productivity solution that enhances teamwork and collaboration.

• Create space to enhance employee engagement, collaboration, and connectedness.

• Identify opportunities to create adaptive and flexible spaces to support evolving workplace needs.
ADDITIONAL INFORMATION

IMAGE SOURCE
Front cover: doganmesut/stock.adobe.com (U.S. Capitol)

PROVIDING COMMENTS ON THIS REPORT
To provide comments regarding this report, please contact Stephen Sanford, Managing Director, who can be reached at spel@gao.gov, by phone at (202) 512-4707, or at the following address:
U.S. Government Accountability Office
441 G Street NW, Room 7814
Washington, DC 20548

OBTAINING COPIES OF GAO PRODUCTS
The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO’s website (www.gao.gov). Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to www.gao.gov and select “E-mail Updates.”

The price of each GAO publication reflects GAO’s actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white.

Pricing and ordering information is posted on GAO’s website, www.gao.gov/ordering.htm. Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537. Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

COMMUNICATING WITH GAO

Connect with GAO
Connect with GAO on Facebook, Flickr, Instagram, LinkedIn, Twitter, and YouTube. Subscribe to our RSS Feeds or E-mail Updates. Listen to our Podcasts and read our Blogs. Visit GAO on the web at www.gao.gov.

To Report Fraud, Waste, and Abuse in Federal Programs
Website: www.gao.gov/fraudnet/fraudnet.htm
E-mail: fraudnet@gao.gov
Automated answering: (800) 424-5454 or (202) 512-7470

Congressional Relations
Nikki Clowers, Managing Director, ClowersA@gao.gov, (202) 512-4400, U.S. Government Accountability Office, 441 G Street NW, Room 7125, Washington, DC 20548

Public Affairs
Chuck Young, Managing Director, youngc1@gao.gov, (202) 512-4800, U.S. Government Accountability Office, 441 G Street NW, Room 7149, Washington, DC 20548

Strategic Planning and External Liaison
Stephen Sanford, Managing Director, spel@gao.gov, (202) 512-4707, U.S. Government Accountability Office, 441 G Street NW, Room 7814, Washington, DC 20548