

# Fiscal Year 2023 Performance Plan

## ***GAO Supports Congressional Decision- Making, Saves Taxpayer Dollars, and Helps Improve Government***

The Government Accountability Office (GAO) is the audit, evaluation, and investigative arm of Congress. Commonly known as the “congressional watchdog,” we examine how taxpayer dollars are spent and advise lawmakers and agency heads on ways to make government work better.

As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies. However, we generally hold ourselves to the spirit of many such laws, including the Federal Managers’ Financial Integrity Act of 1982 (FMFIA); the GPRM Modernization Act of 2010 (GPRAMA); and the Federal Information Security Modernization Act of 2014 (FISMA). This section of GAO’s FY 2023 budget request constitutes our performance plan.

We are unique in our audit and evaluation capacity to support Congress by performing original research, providing technical assistance, and conducting analyses to help Congress make informed decisions across the federal budget, producing tangible results and enhanced oversight. Our work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

We demonstrate our core values of accountability, integrity, and reliability by

providing high-quality, high-value, and independent support to Congress in ways that generate material benefits to the nation. Given our reputation for consistently producing high-quality work that is typically based on original research, it is not surprising that congressional demand for our products and services remains strong. During FY 2021, we received requests for work from 90 percent of the standing committees of Congress and about 26 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In FY 2021, our work brought \$66.2 billion in financial benefits for the federal government (a return of about \$93 for every dollar invested in GAO) and 1,239 in other benefits that cannot be measured in dollars, but led to program and operational improvements across the government. More than 76 percent of our recommendations were implemented over a 4-year period. Additional information on our performance and accomplishments can be found in our Performance and Accountability Report for Fiscal Year 2021.<sup>1</sup>

In addition, our experts testified 67 times before 45 separate committees or subcommittees on topics including the federal government’s response to COVID-19; facial recognition technology; DOD’s prevention, response, and oversight of domestic abuse; VA’s acquisition supply chain management strategy; and the nation’s fiscal health.

A list of selected testimony topics from FY 2021 is included in table 1.

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<sup>1</sup> [GAO-22-4SP](#)

**Table 1: Selected GAO Fiscal Year 2021 Testimony Topics**

<p><b>Goal 1: <i>Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People</i></b></p>	
<ul style="list-style-type: none"> <li>▪ Describing Full-Time Workers Who Rely on Federal Health Care and Food Assistance Programs</li> <li>▪ Addressing Factors Affecting the Aviation Industry's Recovery from COVID-19</li> <li>▪ Improving the Oversight and Management of the Capitol Police</li> <li>▪ Managing Climate Change Risks at EPA's Superfund Sites</li> <li>▪ Improving HHS's Response to COVID-19 in Nursing Homes</li> <li>▪ Improving VA's Growing Use of Contracted Examiners for Disability Exams</li> <li>▪ Strengthening Agencies Collaborative Abilities to Address Potential Interference with Spectrum</li> </ul>	<ul style="list-style-type: none"> <li>▪ Improving Oversight of Facial Recognition Technology</li> <li>▪ Improving the Bureau of Land Management's Oil and Gas Royalty Relief Policy</li> <li>▪ Addressing Concerns over FDA's Ability to Manage Pharmaceutical Inspections during the Pandemic</li> <li>▪ Increasing Assistance for Distance Learning at Indian Schools</li> <li>▪ Improving VA's Ability to Effectively Manage Its Real Property Assets</li> <li>▪ Helping IRS and the Department of Education Address Risks Associated with For-Profit College Conversions</li> <li>▪ Using Data to Promote Greater Diversity and Inclusion in the Financial Services Industry</li> </ul>
<p><b>Goal 2: <i>Respond to Changing Security Threats and the Challenges of Global Interdependence</i></b></p>	
<ul style="list-style-type: none"> <li>▪ Improving Oversight and Fraud Risk Management for the Small Business Administration (SBA) Loans</li> <li>▪ Enhancing DOD's Prevention, Response, and Oversight of Domestic Abuse</li> <li>▪ Increasing Focus on DOD's Acquisition Knowledge to Achieve Intended Performance and Innovation Outcomes</li> <li>▪ Taking Steps to Address Pipeline Security Program Weaknesses</li> <li>▪ Providing Factors to Consider in Making Disaster Block Grants Permanent</li> <li>▪ Improving DOD's Space Systems Acquisitions</li> </ul>	<ul style="list-style-type: none"> <li>▪ Strengthening DOD Oversight of Military Housing</li> <li>▪ Addressing Cost and Schedule Risks in F-35 Joint Strike Fighter Modernization Program</li> <li>▪ Cutting Billions in Estimated Costs to Achieve F-35 Aircraft Affordability</li> <li>▪ Preventing Sexual Assaults in the Military</li> <li>▪ Improving Navy and Marine Corps Readiness</li> <li>▪ Improving DOD's Business Operations and Defense-wide Agencies and Programs</li> <li>▪ Addressing Long-Standing Management and Operational Challenges with DHS's Inspector General Office</li> </ul>
<p><b>Goal 3: <i>Help Transform the Federal Government to Address National Challenges</i></b></p>	
<ul style="list-style-type: none"> <li>▪ Improving the Nation's Fiscal Health</li> <li>▪ Safeguarding the National Institutes of Health (NIH) Research from Undue Foreign Influence</li> <li>▪ Strengthening Efforts to Address Cybersecurity and IT High Risk Areas</li> <li>▪ Addressing Existing Challenges in VA Acquisition Supply Chain Management Strategy</li> <li>▪ Strengthening Agencies' Efforts to Develop and Implement Modernization Plans for Critical Legacy Systems</li> </ul>	<ul style="list-style-type: none"> <li>▪ Ensuring Transparency over Census Data Quality Given the COVID-19 Pandemic</li> <li>▪ Taking Action to Improve IT and Cybersecurity to Address High-Risk Areas</li> <li>▪ Addressing VA's System Modernization, Cybersecurity, and IT Management Issues</li> <li>▪ Addressing IRS's Operational Challenges and Improving IT Management</li> </ul>

Source: [GAO-22-4SP](#). | GAO-22-900380

## **GAO Services Integral to Congressional Priorities**

GAO's continued high performance is evidence of the critical role it plays in helping Congress and the American people better understand important issues. We issue hundreds of products annually in response to congressional requests and mandates that cover all aspects of the federal government's operations, including health care at the Department of Veterans Affairs (VA), defense acquisitions, border security, cybersecurity, and the COVID-19 pandemic.

In May 2021, we issued our eleventh annual report to the Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities, as well as opportunities to achieve greater efficiency and effectiveness that result in cost savings or enhanced revenue collection. ([GAO-21-455SP](#)).

Our 2021 report identified 112 new actions in 29 new areas (and 4 existing areas) that could reduce fragmentation, overlap, and duplication, or provide other cost savings and revenue enhancement opportunities across the federal government.

Significant progress has been made in addressing many of the 1,200 actions that we identified from 2011 to 2021 to reduce costs, increase revenues, and improve agency operations. As of August 2021, the Congress and executive branch agencies had fully addressed 666 (56 percent) and partially addressed 207 actions (17 percent) of these 1,200 actions—yielding about \$486 billion in financial benefits between 2010 and 2020, with \$29 billion more projected in the future.

This work has also led to key other (non-financial) benefits, including (1) DHS updating and communicating the National Strategy for Transportation Security to better position the government to prevent

terrorist attacks; and (2) USDA establishing a nutrition promotion working group to better coordinate nutrition education, maximize program reach, and avoid potentially wasteful duplication of effort.

Policymakers and the public can track the status of congressional and executive branch efforts to address the issues we have previously identified on GAO's Action Tracker, located on our website under the "Duplication and Cost Savings" collection, [https://www.gao.gov/duplication/action\\_tracker/all\\_areas](https://www.gao.gov/duplication/action_tracker/all_areas).

## **GAO's High Risk Program**

At the start of each new Congress, we issue a biennial update of our High Risk Report. This report focuses attention on government operations that are at high risk of fraud, waste, abuse, and mismanagement or need transformative change. Our 2021 edition offered solutions to 36 high risk programs with the potential to save billions of dollars, improve service to the public, and strengthen the performance and accountability of the U.S. government. In most areas, progress since our last high risk update was limited. In five areas the ratings declined, while in seven areas they improved. One area—DOD Support Infrastructure Management—improved to the point of removal from the list. Two new areas—National Efforts to Prevent, Respond to, and Recover from Drug Misuse, and Emergency Loans for Small Businesses—were added to the list. In January 2022 GAO also designated the Department of Health and Human Services (HHS) coordination and leadership of public health emergencies as High Risk due to significant, long-standing deficiencies spanning several years. We will issue our next update in early 2023.

Our 2021 high-risk work produced 157 reports, 37 testimonies, \$52 billion in financial benefits, and 508 in other benefits.

Our experience for more than 29 years has shown that the key elements needed to make progress in high risk areas are (1) congressional action, (2) high-level administration initiatives, and/or (3) agency efforts targeted to address the risk.

A complete list of these areas is shown in table 2 and details can be found at <https://www.gao.gov/highrisk/overview>.

**Table 2: GAO’s High Risk List as of January 2022**

High Risk Area	Year Designated
<b>Strengthening the Foundation for Efficiency and Effectiveness</b>	
▪ Emergency Loans for Small Businesses	2021
▪ Improving Federal Programs that Serve Tribes and Their Members	2017
▪ 2020 Decennial Census	2017
▪ U.S. Government Environmental Liabilities	2017
▪ Improving the Management of IT Acquisitions and Operations	2015
▪ Limiting the Federal Government’s Fiscal Exposure by Better Managing Climate Change Risks	2013
▪ Management of Federal Oil and Gas Resources	2011
▪ Modernizing the U.S. Financial Regulatory System	2009
▪ Resolving the Federal Role in Housing Finance	2009
▪ USPS Financial Viability	2009
▪ Funding the Nation’s Surface Transportation System	2007
▪ Managing Federal Real Property	2003
▪ Strategic Human Capital Management	2001
<b>Transforming DOD Program Management</b>	
▪ DOD Approach to Business Transformation	2005
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Weapon Systems Acquisitions	1990
<b>Ensuring Public Safety and Security</b>	
▪ HHS Coordination and Leadership of Public Health Emergencies	2022
▪ National Efforts to Prevent, Respond to, and Recover from Drug Misuse	2021
▪ Government-wide Personnel Security Clearance Process	2018
▪ Protecting Public Health through Enhanced Oversight of Medical Products	2009
▪ Transforming EPA’s Processes for Assessing and Controlling Toxic Chemicals	2009
▪ Ensuring the Effective Protection of Technologies Critical to U.S. Security Interests	2007
▪ Improving Federal Oversight of Food Safety	2007
▪ Strengthening Department of Homeland Security Management Functions	2003
▪ Ensuring the Cybersecurity of the Nation	1997
<b>Managing Federal Contracting More Effectively</b>	
▪ VA Acquisition Management	2019
▪ DOD Contract Management	1992

**Table 2: GAO’s High Risk List as of January 2022**

High Risk Area	Year Designated
<ul style="list-style-type: none"> <li>DOE’s Contract Management for the National Nuclear Security Administration and the Office of Environmental Management</li> </ul>	1990
<ul style="list-style-type: none"> <li>NASA Acquisition Management</li> </ul>	1990
<b>Assessing the Efficiency and Effectiveness of Tax Law Administration</b>	
<ul style="list-style-type: none"> <li>Enforcement of Tax Laws</li> </ul>	1990
<b>Modernizing and Safeguarding Insurance and Benefit Programs</b>	
<ul style="list-style-type: none"> <li>Managing Risks and Improving VA Health Care</li> </ul>	2015
<ul style="list-style-type: none"> <li>National Flood Insurance Program</li> </ul>	2006
<ul style="list-style-type: none"> <li>Improving and Modernizing Federal Disability Programs</li> </ul>	2003
<ul style="list-style-type: none"> <li>Pension Benefit Guaranty Corporation Insurance Programs</li> </ul>	2003
<ul style="list-style-type: none"> <li>Strengthening Medicaid Program Integrity</li> </ul>	2003
<ul style="list-style-type: none"> <li>Medicare Program and Improper Payments</li> </ul>	1990

Source: [GAO-22-4SP](#). | GAO-22-900380

***GAO Seeks to Expand Workforce Capabilities, Transform IT Tools and Transition to the Cloud, and Address Outdated Building Infrastructure***

A talented, diverse, high-performing, and knowledgeable workforce is essential to fulfilling our mission to support Congress. As a knowledge-based organization, we must attract and retain the top talent in an increasingly competitive job market.

Through recruiting efforts and our intern program, we filled entry-level positions and addressed skill gaps by bringing on 336 new staff and 205 interns in FY 2021. We used 3,209 full-time equivalent staff (FTE) in FY 2021. In FY 2022 and beyond, recruitment efforts will continue to focus on building entry-level capacity, addressing senior-level succession planning challenges, and continuing to bolster our intern program.

Our FY 2023 budget request of \$846.3 million will enable us to address mandatory inflationary costs and pay-related increases as well as strengthen our capabilities to review opportunities and challenges associated with rapidly evolving science and technology issues; complex and growing cyber security developments; increasingly complex national security issues and the re-emergence of long-term, strategic competition among nations; and rising health care costs, among other issues. This request will also ensure the continuance of our appropriations law capacity expansion-- a much relied on resources for Members and Committees. We expect to offset our costs by \$61.0 million in receipts and reimbursements, primarily from program/financial audits and rental income. In addition to the \$846.3 million requested for FY 2023, GAO requests \$25 million to help meet the congressional directives and requests for oversight of federal infrastructure spending included in the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58. Congressional committees have indicated an interest in additional GAO oversight of this federal spending, above and beyond what it is already required in law.

Our talented workforce is our most valued asset in meeting our mission requirements. Our FY 2023 request will support 3,500 FTEs and lay the foundation for GAO to meet the long-term needs of Congress. As a significant proportion of our employees become retirement eligible, including almost 37 percent of senior executive staff and 23 percent of supervisory analysts, it will become increasingly important for GAO to both backfill critical leadership positions and maintain staff capacity. To meet these staffing challenges, we will continue to bolster entry-level and intern positions to address succession planning and also fill critical skill gaps. These efforts will help ensure that GAO recruits and retains a talented and diverse workforce to meet the priority needs of Congress.

The funding requested will also support continued information technology (IT) and critical building investments that will improve our work product, enable our staff to be more productive and efficient, and help protect the health and safety of our employees. Beginning in FY 2022, GAO will shift the majority of its IT operations to cloud computing to take advantage of enhanced capabilities through on-demand infrastructure and greater access to innovative technology provided by cloud vendors. To realize this goal, GAO developed IT Modernization (ITM) plans to undertake a number of initiatives that will prepare IT staff and the GAO workforce for cloud capabilities, mature governance processes, enhance and automate

applications and workflows, and migrate applications to the cloud. The plans will enable GAO to strategically and incrementally transition from its current reliance on a primarily owned and operated IT architecture to a Cloud Smart hybrid model. In addition to ITM plans, we will continue enhancing and improving existing engagement support applications, such as New Blue and the Engagement Management System (EMS); expand GAO Analytics to support the growing need for science and technology products by Congress, and replace our legacy document management system with Microsoft SharePoint Online.

In addition to continued IT modernization efforts, we will continue making critical repairs and/or replacements to end-of-life building systems. In FY 2021, GAO took a major step forward in reducing the over \$80 million in deferred maintenance at our headquarters building by starting work on \$16.4 million in critical building repairs and replacements. This initial installment in our multi-year effort to reduce the backlog of maintenance will help ensure the reliability and safety of the headquarters building for staff and tenants for many years to come. In addition to making important improvements to the headquarters building, we also continued our multi-year effort to evaluate all field office locations for potential renovations and/or relocations.

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



**Table 3: Fiscal Year 2021 – 2023 Summary of GAO Budget Authority (dollars in thousands)**

Funding Source	Fiscal Year 2021 Actual		Fiscal Year 2022 Requested		Fiscal Year 2023 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
<b>Salaries and Expenses Appropriation</b>	<b>3,209</b>	<b>\$661,139</b>	<b>3,400</b>	<b>\$744,317</b>	<b>3,500</b>	<b>\$785,319</b>
<i>Offsetting receipts<sup>a</sup></i>		3,733		37,800		50,786
<i>Center for Audit Excellence<sup>b</sup></i>		1,252		1,100		1,100
<i>Reimbursements and supplemental funds<sup>c</sup></i>		47,293		11,100		9,135
<b>Total Offsets</b>		<b>52,278</b>		<b>50,000</b>		<b>61,021</b>
<b>Total budget authority</b>	<b>3,209</b>	<b>\$713,417</b>	<b>3,400</b>	<b>\$794,317</b>	<b>3,500</b>	<b>\$846,340</b>

Source: GAO. | GAO-22-900380

<sup>a</sup> Includes receipts available primarily from the U.S. Army Corps of Engineers and the Department of Justice for rental of space in the GAO headquarters building; and reimbursement of GAO's costs incurred in conducting financial audits of the Federal Deposit Insurance Corporation, Internal Revenue Service, Schedule of Federal Debt, and Securities and Exchange Commission (SEC).

<sup>b</sup> Includes reimbursement of GAO's costs incurred by the Center for Audit Excellence to build institutional auditing capacity and promote good governance by providing training and assistance to qualified personnel and entities.

<sup>c</sup> Includes reimbursements of GAO's costs incurred in conducting mandated program and financial audits of the Federal Housing Finance Agency, Consumer Financial Protection Bureau, SEC, Troubled Asset Relief Program; operation of the Federal Accounting Standards Advisory Board; collection of bid protest system user fees; supplemental funds for disaster audits; and the CARES Act COVID-19 supplemental.

## Good Accounting Obligation in Government Act Reporting

Similar to GAO's external audits, GAO's Office of Inspector General (OIG) makes recommendations on corrective actions to internal agency leadership and tracks their progress on a semiannual report it issues to Congress ([OIG Semiannual Report to Congress, April 1, 2021 - September 30, 2021](#)).

There is one recommendation listed in the GAO OIG's semiannual report that is open for just over one year, related to GAO's efforts to modernize its publishing capability, referred to as New Blue, which is intended to facilitate the ability to deliver products in an accessible web-based format.

## Recommendation

The OIG recommended that GAO review and update procedures to ensure that (a) schedule practices address all key project components; (b) project schedules are baselined and appropriate risk analyses are performed; (c) cost estimates fully meet best practices for comprehensiveness, accuracy, and credibility; and (d) all project requirements are tracked and managed.

## Status

GAO is reviewing and revising its schedule and cost practices as well as identifying and incorporating requirements for tracking and traceability methods. It has documented a schedule aimed at fully addressing these best practices in a multi-phased effort, with a goal towards full implementation across all major and medium-sized projects by the end of FY 2022.

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

GAO's strategic plan for FYs 2018-2023 reflects the wide array of national and international issues that we cover in our mission to support Congress. Our strategic plan, to be updated in FY 2022, is based on a four-tiered hierarchy—four strategic goals (the highest tier), followed by strategic objectives, performance goals, and key efforts.<sup>2</sup>

Each strategic goal is comprised of strategic objectives, for which there are specific strategies taking the form of performance goals (each having a set of key efforts).

GAO conducts specific engagements as a result of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In FY 2021, 95 percent of our

engagement resources were devoted to work requested or mandated by Congress. The remaining five percent of engagement resources were devoted to work initiated under the Comptroller General's authority. Much of the work initiated under the Comptroller General's authority addressed various challenges that are of broad-based interest to Congress.

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

To fulfill our mission, we organize and manage our resources to support four broad strategic goals. Our audit, evaluation, and investigative work is primarily aligned under the first three strategic goals; our internal management work is under the fourth. (See fig. 1, following the list of goals, which depicts GAO's strategic planning hierarchy.)

The list of our four strategic goals and the related strategic objectives follows:

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

- Financing and Programs to Serve the Health Needs of an Aging and Diverse Population
- Lifelong Learning to Enhance U.S. Competitiveness
- Benefits and Protections for Workers, Families, and Children
- Supporting the Financial Security and Well-Being of an Aging Population
- A Responsive, Fair, and Effective System of Justice
- Housing Finance and Viable Communities
- A Stable Financial System and Sufficient Consumer Protection
- Responsible Stewardship of Natural Resources and the Environment
- A Viable, Safe, Secure, and Accessible National Physical Infrastructure

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



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

- Protect and Save the Homeland from Threats and Disasters
- Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness
- Advance and Protect U.S. Foreign Policy Interests and International Economic Interests

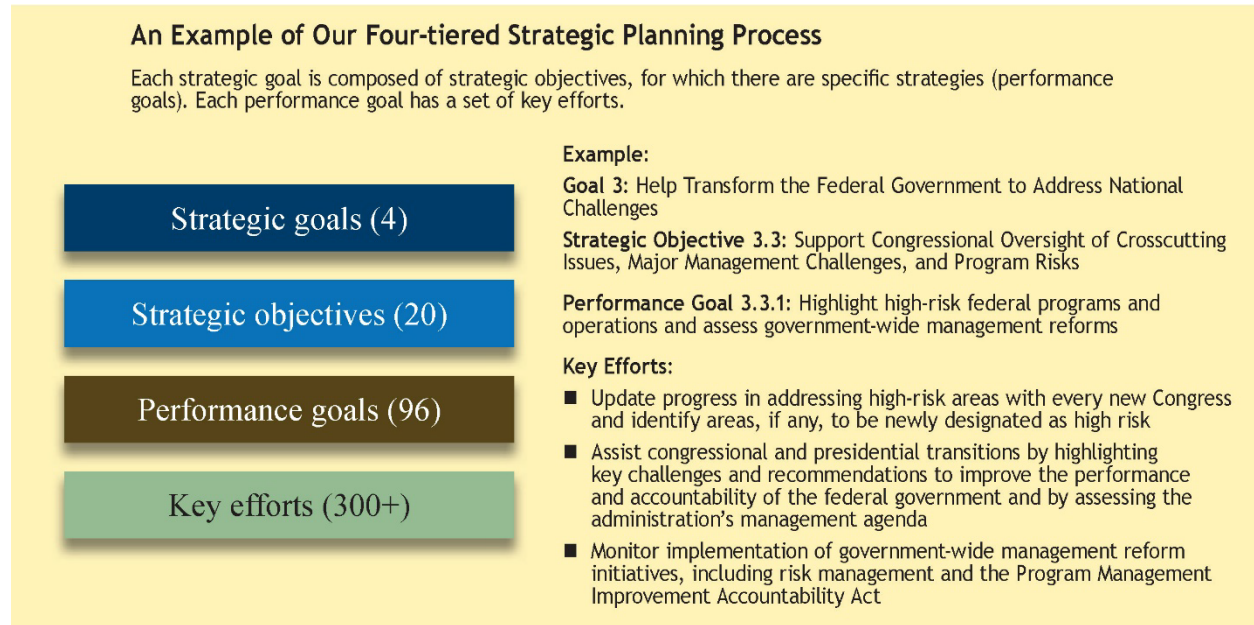
**Goal 3: *Help Transform the Federal Government to Address National Challenges***

- Analyze the Government's Fiscal Condition and Opportunities to Strengthen Approaches to Address the Current and Projected Fiscal Gaps
- Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls
- Support Congressional Oversight of Cross-Cutting Issues and Major Management Challenges and Program Risks
- Establish and Maintain Government Auditing Standards and Standards for Internal Control in the Federal Government

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

- Improve Efficiency and Effectiveness in Performing GAO's Mission and Delivering Quality Products and Services to Congress and the American People
- Maintain and Enhance a Diverse Workforce and Inclusive Work Environment through Strategically Targeted Recruiting, Hiring, Development, Reward, and Retention Programs
- Expand Networks, Collaborations, and Partnerships That Promote Professional Standards and Enhance GAO's Knowledge, Agility, and Response Time
- Be a Responsible Steward of GAO's Human, Information, Fiscal, Technological, and Physical Resources

### Figure 1: GAO’s Strategic Planning Hierarchy



Source: [GAO-22-4SP](#). | GAO-22-900380

To track progress on our performance goals, we collect data on results, client

engagement, human capital, and internal operations (see table 4).

**Table 4: GAO Agency-Wide Summary of Annual Measures and Targets, 2018-2023**

Performance measure	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Target	2023 Target
<b>Results</b>						
Financial benefits ( <i>dollars in billions</i> )	\$75.1	\$214.7 <sup>b</sup>	\$77.6	\$66.2	\$50.0	\$50.0
Other benefits	1,294	1,418	1,332	1,239	1,200	1,200
Past recommendations implemented <sup>a</sup>	77%	77%	77%	76%	80%	80%
New products with recommendations	64%	64%	64%	58%	60%	60%
<b>Client</b>						
Testimonies	98	97	59	67	100	100
Timeliness	97%	95%	93%	97%	90%	90%
<b>People</b>						
New hire rate	85%	89%	76%	80%	80%	80%
Retention rate						
With retirements	94%	94%	95%	96%	92%	92%
Without retirements	97%	96%	97%	98%	96%	96%
Staff development <sup>a</sup>	83%	85%	81%	82%	80%	80%
Staff utilization <sup>a</sup>	78%	78%	85%	85%	80%	80%
Effective leadership by supervisors <sup>a</sup>	85%	84%	90%	91%	82%	82%
Organizational climate <sup>a</sup>	81%	81%	86%	87%	80%	80%
<b>Internal operations</b>						
Help to get the job done	85%	82%	83%	81%	80%	80%
Quality of work-life	82%	82%	86%	86%	80%	80%
IT tools	73%	56%	69%	56%	80%	80%

Source: [GAO-22-4SP](#). | GAO-22-900380

<sup>a</sup> In 2020, we revised our Employee Feedback Survey (now Employee Experience Survey (EES)), based on agency-wide feedback. These revisions included the portions used to assess Staff Development, Staff Utilization, Effective Leadership by Supervisors (now Experience with Supervisors), and Organizational Climate. The nature and extent of these revisions require establishing a new trend baseline for these four People Measures. <sup>b</sup> In 2016, we modified our methodology for counting testimonies to include hearings where two separate statements are delivered on different aspects of GAO's work

<sup>b</sup> The \$214.7 billion in financial benefits we achieved in FY 2019 were due primarily to one large financial benefit of \$136.1 billion for contributing to reductions in DOD's procurement costs for weapon systems acquisitions.

## Budgetary Resources by Goal

Table 5 provides an overview of how our human capital and budgetary resources are

allocated among the strategic goals for FYs 2020–2023.

**Table 5: GAO Strategic Goal Resource Allocation, Fiscal Years 2020-2023 (dollars in millions)**

Strategic Goal	Fiscal Year 2020 Actual		Fiscal Year 2021 Actual		Fiscal Year 2022 Requested		Fiscal Year 2023 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Goal 1</b> Address current and emerging challenges to the well-being and financial security of the American people	1,207	\$241	1,223	\$286	1,296	\$319	1,335	\$340
<b>Goal 2</b> Respond to changing security threats and the challenges of global interdependence	846	174	810	140	858	156	883	166
<b>Goal 3</b> Help transform the federal government to address national challenges	811	166	851	196	902	218	928	233
<b>Goal 4</b> Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	64	16	67	24	71	27	73	28
<b>Direct congressional support</b> <sup>a</sup>	250	60	258	67	273	74	281	79
<b>Total budgetary resources</b>	<b>3,178</b>	<b>\$657</b>	<b>3,209</b>	<b>\$713</b>	<b>3,400</b>	<b>\$794</b>	<b>3,500</b>	<b>\$846</b>

Source: GAO. | GAO-22-900380

<sup>a</sup> In FY 2012, a new cost category was added to the budget request to present resources that directly support Congress and that represent GAO's fulfillment of its statutory responsibilities that were not engagement specific. Examples of this work include General Counsel statutory procurement activities, follow-up on the status of GAO recommendations, and the Federal Accounting Standards Advisory Board activities. Previously, this work was not separately disclosed but instead was allocated to the other cost categories.

## Performance Plans by Strategic Goal

The following sections provide more detailed information on our performance results, strategic objectives, and plans for each of the four strategic goals. These objectives, along with the performance goals and key efforts that support them, are discussed fully in our strategic plan: <http://www.gao.gov/about/stratplanning.html>

For Goals 1, 2, and 3—the external goals—GAO presents performance results for the three annual measures assessed at the goal level.

### Goal 1

GAO’s first strategic goal upholds our mission to support Congress in carrying out its constitutional responsibilities by focusing

on work that helps address the current and emerging challenges affecting the well-being and financial security of the American people.

**Primary GAO Teams Contributing to Goal 1**  
 Education, Workforce, and Income Security  
 Financial Markets and Community Investment  
 Health Care  
 Homeland Security and Justice  
 Natural Resources and Environment  
 Physical Infrastructure

**Supporting GAO Teams**  
 Applied Research and Methods  
 Financial Management and Assurance  
 General Counsel  
 Information Technology and Cybersecurity

Source: [GAO-22-4SP](#). | GAO-22-900380

Table 6 presents selected benefits attributable to Goal 1 in FY 2021.

**Table 6: Selected GAO Goal 1 Benefits in Fiscal Year 2021**

<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>• Prompted the Department of Health and Human Services (HHS) to revise its Budget Neutrality Policy and spending limits for Medicaid demonstration projects (\$29.5 billion)</li> <li>• Recommended that the Social Security Administration eliminate its backlog of children’s disability reviews (\$4.3 billion)</li> <li>• Recommended Congress establish site-neutral payments for some hospital outpatient departments (\$2.8 billion)</li> </ul>
<b>Other benefits</b>	<ul style="list-style-type: none"> <li>• Contributed to improved oversight of Unemployment Insurance programs funded under the CARES Act</li> <li>• Prompted Congress to enact protections for veterans receiving pensions from financial exploitation</li> <li>• Prompted the Department of Education to simplify the process for borrowers to obtain loan forgiveness through the Public Service Loan Forgiveness</li> <li>• Recommended actions to the Department of Energy (DOE) and the Federal Energy Regulatory Commission (FERC) to enhance electricity grid resilience to climate change</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>• Examining the labor characteristics of low-income workers who rely on federal health care and food assistance programs</li> <li>• Assessing federal assistance to Bureau of Indian Education schools for distance learning during the COVID-19 pandemic</li> <li>• Evaluating the Department of Veterans Affairs appeals process for disability compensation claims to injured veterans</li> <li>• Improving HHS’s response to COVID-19 in nursing homes</li> </ul>

Source: [GAO-22-4SP](#). | GAO-22-900380

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

Performance measures	2018 Actual <sup>a</sup>	2019 Actual <sup>a</sup>	2020 Actual <sup>a</sup>	2021 Actual <sup>a</sup>	2022 Target	2023 Target
Financial benefits	\$52.5	\$60.6	\$66.8	\$48.0	\$8.3	\$8.3
Program and operational benefits	262	245	296	320	263	263
Testimonies	42	43	22	33	40	40

Source: [GAO-22-4SP](#). | GAO-22-900380

<sup>a</sup> We achieved some unexpectedly large financial benefits in FYs 2018, 2019, 2020, and 2021. We do not expect this level of results to continue beyond FY 2021.

Table 8 provides examples of work that GAO plans to conduct during FYs 2022 and 2023 under Goal 1.

<p><b>Financial Security</b></p> <ul style="list-style-type: none"> <li>Review the role of financial technology and its regulation on encouraging widespread and equitable access to financial services</li> <li>Continue to examine the government's efforts to respond to and recover from the COVID-19 pandemic</li> <li>Compare inequalities in income, wealth, and longevity in the United States with those in other countries</li> </ul>
<p><b>Social Programs</b></p> <ul style="list-style-type: none"> <li>Evaluate federal efforts to protect homeowners and renters during the pandemic as well as options for expanding affordable housing</li> <li>Assess the Department of Education's implementation of student loan forgiveness in its Income-Driven Repayment plan</li> <li>Assess federal efforts or programs to provide insurance against natural (flood, pandemic) and man-made (cyber) catastrophes, and potential federal exposure from a lack of insurance availability and affordability in these and other areas</li> </ul>
<p><b>Effective Systems</b></p> <ul style="list-style-type: none"> <li>Evaluate federal efforts to enhance the resilience of energy infrastructure to climate risks and cybersecurity threats</li> <li>Assess federal efforts to address legacy nuclear weapons environmental cleanup at the Hanford Site</li> <li>Evaluate market-based and federal options to improve the viability of local journalism</li> </ul>

Source: [GAO-22-4SP](#). | GAO-22-900380



## Goal 2

Our second strategic goal focuses on helping Congress and the federal government in *responding to changing security threats and the challenges of global interdependence*. The federal government is working to promote foreign policy goals, sound trade policies, and other strategies to advance the interests of the United States and our allies. The federal government is also working to balance national security demands overseas and at home with an evolving national security environment.

**Primary GAO Teams Contributing to Goal 2**  
 Contracting and National Security Acquisitions  
 Defense Capabilities and Management  
 Homeland Security and Justice  
 International Affairs and Trade

**Supporting GAO Teams**  
 Applied Research and Methods  
 Financial Management and Assurance  
 Financial Markets and Community Investment  
 General Counsel  
 Information Technology and Cybersecurity  
 Natural Resources and Environment

Source: [GAO-22-4SP](#) | GAO-22-900380

Table 9 presents selected Goal 2 benefits in FY 2021.

**Table 9: Selected GAO Goal 2 Benefits in Fiscal Year 2021**

<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>Helped reduce the Navy’s Virginia Class submarine appropriation by identifying that the funding request for a third submarine would not be sufficient and could cause workflow disruptions at shipyards (\$2.8 billion)</li> <li>Identified reductions in DOD’s appropriation for bulk fuel (\$1.7 billion)</li> <li>Helped identify significant technical issues that contributed to the termination of the Department of Defense’s Redesigned Kill Vehicle (\$1.3 billion)</li> </ul>
<b>Other benefits</b>	<ul style="list-style-type: none"> <li>Helped improve oversight of foreign assistance funding by recommending program improvements at the State Department, Department of Agriculture, and DOD</li> <li>Ensured the F-35 Joint Strike Fighter program identified actions to resolve all critical deficiencies before its final production milestone</li> <li>Recommended IT systems improvements to the Centers for Disease Control and Prevention (CDC) that helped reduce cybersecurity risks to its systems and data</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>Addressing domestic abuse and sexual assault in the military</li> <li>Increasing focus on DOD’s acquisition knowledge to achieve intended performance and innovation outcomes</li> <li>Assessing federal agencies efforts to manage risks and respond to software supply chain threats</li> </ul>

Source: [GAO-22-4SP](#) | GAO-22-900380

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

<b>Table 10: GAO’s Strategic Goal 2’s Annual Performance Results, 2018-21, and Targets, 2022-2023 (dollars in billions)</b>						
<b>Performance measures</b>	<b>2018 Actual</b>	<b>2019 Actual<sup>a</sup></b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Financial benefits	\$10.5	\$147.4	\$5.9	\$11.9	\$19.9	\$19.9
Program and operational benefits	517	682	646	442	372	372
Testimonies	26	29	17	16	17	17

Source: [GAO-22-4SP](#). | GAO-22-900380

<sup>a</sup> In FY 2019 we achieved one unexpectedly large financial benefit. We do not expect this level of results going forward.

Table 11 provides an example of work GAO plans to conduct during FYs 2022 and 2023 under Goal 2.

<b>Table 11: Examples of GAO’s Planned Work under Goal 2 for Fiscal Years 2022 and 2023</b>
<p><b><i>Military Capabilities and Readiness</i></b></p> <ul style="list-style-type: none"> <li>Assess DOD’s progress replacing or upgrading components of its complex system that ensures connectivity between the President and nuclear forces before, during, or after a nuclear event</li> <li>Assess DOD’s efforts to prepare for and respond to cyber, space, and information-related threats and operations</li> <li>Evaluate operational capabilities of U.S. military forces to address near-peer threats in Europe and the Pacific</li> </ul>
<p><b><i>Homeland Security</i></b></p> <ul style="list-style-type: none"> <li>Examine FEMA’s approach to hire qualified staff; hiring time frames; and, any staffing gaps that affect disaster response</li> <li>Assess emerging cybersecurity vulnerabilities, including Ransomware, the IT supply chain, the Internet of Things (IoT), and threats to Congress</li> <li>Evaluate federal efforts to improve cybersecurity and data protection at federal agencies, in supporting the nation’s critical infrastructures, and in implementing National cybersecurity strategy and leadership positions</li> </ul>
<p><b><i>Foreign Policy</i></b></p> <ul style="list-style-type: none"> <li>Evaluate global supply chains and their impact on global trade</li> <li>Examine U.S. efforts to advance international cooperation in cyberspace, build capacity to combat global cybercrime, and strengthen cybersecurity in key Foreign Affairs agencies</li> <li>Assess internal efforts by foreign affairs agencies as well as U.S. efforts overseas using foreign assistance programs as they relate to diversity, equity, inclusion, and accessibility</li> </ul>

Source: [GAO-22-4SP](#). | GAO-22-900380

**Goal 3**

Our third strategic goal is to *help transform the federal government to address national challenges* by focusing on the collaborative and integrated elements needed for the federal government to achieve results. Work under this goal includes assessing the government’s fiscal position and options for closing the gap, as well as identifying management challenges; program risks; fraud, waste, and abuse.

Table 12 presents selected benefits attributable to Goal 3 in FY 2020.

**Primary GAO Teams Contributing to Goal 3**  
 Applied Research and Methods  
 Financial Management and Assurance  
 Forensic Audits and Investigative Service  
 Information Technology and Cybersecurity  
 Science, Technology Assessment, and Analytics  
 Strategic Issues

**Supporting GAO Teams**  
 Contracting and National Security Acquisitions  
 General Counsel  
 Natural Resources and Environment

Source: [GAO-22-4SP](#) | GAO-22-900380

**Table 12: Selected GAO Goal 3 Benefits in Fiscal Year 2020**

<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>• Prompted Congress to pass a law restricting the issuance of passports to individuals who owe federal taxes (\$1.7 billion),</li> <li>• Helped prevent the IRS from issuing invalid tax refunds by matching reported wages to W-2 information prior to issuing refunds (\$1.4 billion)</li> <li>• Recommended federal data center optimization and consolidation improvements that reduced the number of unnecessary data centers (\$1.1 billion)</li> </ul>
<b>Other benefits</b>	<ul style="list-style-type: none"> <li>• Contributed to DOD improving its accounting for certain transactions between DOD entities and reducing unsupported adjustments</li> <li>• Strengthened the National Science Foundation’s management of large science and engineering construction projects through adherence to GAO cost and schedule best practices</li> <li>• Improved agencies’ contingency planning for potential shutdown scenarios and strengthened internal controls</li> <li>• Enhanced interagency coordination on critical materials supply issues</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>• Strengthening Agencies’ Efforts to Develop and Implement Modernization Plans for Critical Legacy Systems</li> <li>• Strengthening Efforts to Address Cybersecurity and IT High Risk Areas</li> <li>• Safeguarding the National Institutes of Health (NIH) Research from Undue Foreign Influence</li> <li>• Addressing IRS’s Operational Challenges and Improving IT Management</li> <li>• Addressing VA’s System Modernization, Cybersecurity, and IT Management Issues</li> </ul>

Source: [GAO-22-4SP](#) | GAO-22-900380

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

<b>Table 13: GAO’s Strategic Goal 3’s Annual Performance Results, 2018-21, and Targets, 2022-2023 (dollars in billions)</b>						
<b>Performance measures</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
Financial benefits	\$12.1	\$6.7	\$5.0	\$6.4	\$3.3	\$3.3
Program and operational benefits	515	491	390	477	370	370
Testimonies	28	23	18	15	23	23

Source: [GAO-22-4SP](#). | GAO-22-900380

Table 14 provides an example of work that GAO plans to conduct during FYs 2022 and 2023 under Goal 3.

<b>Table 14: Examples of GAO’s Planned Work under Goal 3 for Fiscal Years 2022 and 2023</b>
<p><b>Management Challenges/Risks</b></p> <ul style="list-style-type: none"> <li>Review market forces and policy options to incentivize private industry to respond effectively to a fast-spreading pandemic</li> <li>Assess federal agencies’ effectiveness in carrying out systems acquisition, integration, and operations, including agencies’ efforts to modernize legacy systems, DOD financial systems, Veterans health IT, and Coast Guard IT</li> <li>Identify ways to improve the administration and management of grants and other federal assistance across all levels of government</li> </ul>
<p><b>Accountability</b></p> <ul style="list-style-type: none"> <li>Perform the annual audit of the government’s consolidated financial statements and several other agencies, including IRS, SEC, and the FDIC</li> <li>Review the design and implementation of key internal controls related to COVID-19 programs and related spending</li> <li>Review the design and the operating effectiveness of key internal controls related to COVID-19 programs and the related spending</li> </ul>
<p><b>Fiscal Condition of the Government</b></p> <ul style="list-style-type: none"> <li>Assess U.S. economic vulnerabilities exposed by the COVID-19 pandemic and evaluate federal response strategies</li> <li>Assess the equity, efficiency, and proficiency of the current tax system, related policies, and proposed changes</li> </ul>
<p><b>Technology Assessments</b></p> <ul style="list-style-type: none"> <li>Conduct technology assessments to enhance congressional knowledge and understanding of emerging issues, such as regenerative medicine and satellite constellation effects</li> <li>Assess federal science and technology efforts by, for example, evaluating the expertise and diversity of the federal S&amp;T workforce, and federal efforts to support U.S. competitiveness in the global innovation economy</li> </ul>

Source: Source: [GAO-22-4SP](#). | GAO-21-308P

### Goal 4

Our fourth goal is to maximize the value of GAO by enabling quality, timely service to Congress, and being a leading practices federal agency through an internal focus on improving efficiency and effectiveness in performing work, maintaining and enhancing a diverse workforce, expanding collaboration to promote professional standards, and being a responsible steward of resources.

Table 15 presents selected accomplishments attributable to GAO’s Goal 4 in FY 2021.

**Lead GAO Team for Goal 4**

Chief Administrative Officer (CAO/CFO)

**Primary GAO Teams Contributing to Goal 4**

- Field Operations
- Financial Management and Business Operations
- Human Capital
- Information Systems and Technology Services
- Infrastructure Operations
- Learning Center
- Professional Development Program

**Supporting GAO Teams**

- Applied Research and Methods
- Audit Policy and Quality Assurance
- Congressional Relations
- General Counsel
- Opportunity and Inclusiveness
- Public Affairs
- Strategic Planning and External Liaison

Source: [GAO-22-4SP](#). | GAO-22-900380

**Table 15: GAO’s Selected Goal 4 Accomplishments in Fiscal Year 2021**

***Empowering GAO’s workforce to excel through strategic talent management***

- Reopened our offices in August 2021 for voluntary re-entry, an effort that required seamless coordination across all operational units to ensure a safe workplace for those choosing to return to the office, while continuing to support employees at home with the tools and services they need to do their jobs
- Managed a year-round program for 205 analyst and operations interns and hired 300 new permanent staff, and augmented critical hiring to provide expertise in key mission areas such as science and technology, health care, and data analytics
- Participated in over 125 virtual recruiting events to build relationships with tribal stakeholder and Native American leadership organizations and expand our job postings to online job boards sponsored by underrepresented communities

***Streamlining GAO’s processes to deliver quality products and promote knowledge sharing***

- Created an internal data literacy curriculum website available to all staff to help ensure that our employees have resources to enhance their abilities to collect, analyze, and synthesize qualitative and quantitative data from various sources
- Launched a modern, mobile-friendly, redesigned public website to improve the user experience and bring greater attention to our work
- Issued the first-ever federal government Framework for AI Accountability to provide auditors with a concrete set of questions, practices, and audit procedures

***Providing modern integrated tools and systems in a secure environment***

- Implemented Zoom for Government to provide enhanced video conferencing capability
- Completed system configurations, data migration, and training for system administrators for the talent management system (TMS) that will replace several legacy systems in 2022
- Created the GAO Operating Stance Dashboard to help senior leaders monitor critical functions and inform decision-making related to operations during the pandemic

Source: [GAO-22-4SP](#). | GAO-22-900380

Table 16 provides an example of work that GAO plans to conduct during FYs 2022 and 2023 under Goal 4.

**Table 16: GAO's Planned Work under Goal 4**

***Strategic Talent Management***

- Continue to retain, attract, and grow a highly skilled and diverse workforce toward our optimum staffing level of 3,500 FTEs in FY 2023
- Leverage the multitude of technology improvements and enhancements GAO has implemented in recent years to continue to improve the efficiency, effectiveness, and connectedness of our workforce in both the virtual and in person work environment

***Streamlined Process and Knowledge Sharing***

- Continue to improve classes for virtual delivery to maximize participant engagement and transfer of skills/knowledge to the workplace, including piloting various virtual platforms
- Design, develop, and pilot new learning delivery formats, e.g. collaborative learning environment, and modern, interactive eLearning and/or micro-learning products that leverage the capabilities of GAO Grow through engaging the learner to better meet GAO's learning goals
- Continue to enhance our analytics capabilities for both ongoing improvements to operational efficiencies and to support our mission-driven audit responsibilities

***Integrated Tools and Systems***

- Continue implementation of GAO's IT Modernization (ITM) plans that will continue to prepare IT staff and GAO's workforce for cloud capabilities, mature governance processes, enhance and automate applications and workflows, and migrate applications to the cloud
- Continue addressing deferred maintenance priorities and critical building improvements at the GAO headquarters building to ensure a safe and healthy work environment for all building occupants

Source: [GAO-22-4SP](#). | GAO-22-900380



## **Management Challenges**

The Comptroller General, the Executive Committee, and other senior executives identify management challenges through the agency's risk management strategic planning, management, internal controls, and budgetary processes. We monitor our progress in addressing these challenges through our performance and accountability processes, and ask our Inspector General each year to comment on management's assessment of these challenges. In FY 2021, we continued to focus significant management attention on the challenges associated with running the agency in the midst of a global pandemic.

While many of these challenges are similar to those identified in recent years—managing a quality workforce, improving the efficiency of our engagements, and ensuring we are effectively managing risk to our IT services—we recognize in this section the ongoing challenges we are managing, and those that we are deliberating, as we consider the future of our workforce and our operations.

### **Challenge: Continued Response to the Pandemic**

As we reported in last year's Performance and Accountability Report, early in the pandemic, we identified two overarching principles—to fulfill our mission and to protect the health and safety of our employees. Fulfilling our mission means continuing to provide expertise and reports to the Congress; protecting the health and safety of our employees means providing them the tools and resources to work remotely, while recognizing the challenges of telework for some, such as caring for children and other family members.

In keeping with these principles, GAO implemented a maximum telework policy on March 13, 2020, whereby employee access to our HQ and field office locations was limited to mission-critical work only. This policy was in effect until August 2, 2021, when we re-

opened all of our locations for voluntary re-entry. Under voluntary re-entry, employees have the option to work from home, in the office, or any combination of the two, as they voluntarily choose.

Communication remained a top management priority this year, and employees rated internal communications as a top service in the annual CSAT, with a 92 percent satisfaction score. Examples of internal communication include frequent all-agency teleconferences to address employee questions and convey policy and procedural changes, our internal COVID-19 website, and regular Comptroller General meetings with senior leaders and individual mission and operations teams.

We created a number of task teams in 2020 to monitor and report on the health of GAO's mission and its ability to meet the needs of the Congress; employee well-being; and the latest science, data, and public health guidance on COVID-19. These teams continue to guide and advise senior leadership on these issues. In FY 2021, we established a task team to consider the future of our telework policy and options for further supporting a hybrid workplace. Leveraging the lessons we have learned about our workforce's ability to carry out their work remotely, as well as those related to how we have maintained our operations, is vital to ensuring we remain prepared to meet future challenges, and retain our status as the best place to work in the federal government.

### **Challenge: Maintaining our Operations**

**Managing a quality workforce.** Virtual recruiting, hiring, and onboarding remained strong, and offered some constructive lessons. Virtual recruiting has given us the opportunity to reach students and professionals across the country in new ways, and to initiate relationships with an even more diverse universe of higher learning institutions. In FY 2021, we participated in

more than 125 virtual recruiting events, from hosting job fairs to delivering classroom briefing sessions, and more. We hired and onboarded 300 employees, 196 of whom joined our entry-level PDP for analysts/auditors/specialists. We also hosted 205 analyst and operations interns. Continuing to offer a completely virtual intern experience during the pandemic has resulted in our ability to welcome potential future employees.

Retaining top talent remains a challenge across government, including at GAO. Although our FY 2021 attrition rate remains exceptionally low at 5 percent, we know that employees continue to face a number of pandemic-related challenges, both at work and at home. Our entry-level PDP and other employees hired during the pandemic are performing very well, yet experience remote work in very different ways. For those newer to GAO, it can be difficult to meet colleagues outside of their immediate work team and to establish a deeper connection to GAO's culture.

For our seasoned employees, including our managers, the pandemic has challenged them to maintain their professional and personal GAO network, and to support their staff in a more deliberate way, relying on technology to connect and collaborate. Our Counseling Services team has been central in providing one-on-one support to employees and managers, and offering timely and relevant programs addressing coping skills, dealing with anxiety, and much more. We will continue to focus on employee needs and challenges in the year ahead, and continue to offer workplace flexibilities to help employees manage work-life balance. Ensuring we are providing the right technology, tools, and training to effect positive mission outcomes and foster an engaged workforce in the current environment is critical to our present and future success as an agency.

**Maintaining a reliable, secure information technology framework.** While we have long

relied on technology to do our work, our maximum telework environment of the past 18 months has demanded a greater reliance on technology to sustain training, team and relationship building, collaboration, and connectedness. In FY 2021, we rolled out Zoom for Government to supplement Skype for Business as an additional video conferencing option, and plan to roll out Microsoft Teams in early FY 2022.

IT security remains a challenge across government, and we took steps this year to develop and refine our IT cloud strategy, including finalizing our business plan for developing and implementing a Cloud Center of Excellence in FY 2022 to help in this transition. The cloud will improve our ability to quickly deliver IT technologies to staff while maintaining the required level of security and reliability. Lastly, we will address the ongoing challenge of laptops and monitors by performing a complete refresh of these devices, as needed, in calendar year 2022.

**Ensuring workplace safety.** For the duration of the pandemic, our HQ building has remained open to accommodate both our building tenants and GAO's mission-critical work, such as classified processing. In early August 2021, we re-opened all of our 11 field office locations for employees to voluntarily return to the office, and also allowed voluntary re-entry to HQ. In all of our locations, we adopted a hoteling option for all employees, whereby any employee may reserve a hoteling office in the event that they do not have an assigned office. To further ensure that our field office locations were safe for employees' return, we verified that each building met CDC's COVID-19-related guidance for heating, ventilation, and air conditioning (HVAC) systems, based on the American Society of Heating, Refrigerating and Air-Conditioning Engineers recommendations. Since the beginning of the pandemic, we have been implementing these recommendations in HQ, including using the maximum amount of outside air that the HQ HVAC system is designed to process and using portable air purifiers in classified

workrooms. We have also maintained mask and social distancing policies commensurate with CDC guidelines.

### ***Challenge: Improving the Efficiency of our Engagements***

In addition to managing our administrative operations during the pandemic, we have continued to focus on engagement efficiency as a challenge first identified here in 2011.

The stressors on GAO staff resulting from COVID-19 highlighted the need to continue progress on activities to streamline or replace processes, technology, and knowledge-sharing practices to best sustain the production of high-quality products and services.

To help ensure efficient and effective creation, production, and delivery of our products to the Congress, we initiated agency-wide implementation of industry-standard project management practices, to include revisions to the program based on feedback from pilot engagement teams. Revisions include moving to a coaching-heavy implementation model, and integration of user-friendly software to support the planning and management of engagement work. We will implement improvements iteratively over the next few fiscal years.

To further improve the efficiencies of the web-based system we use to track, manage, and report out on our engagements, we updated the system to incorporate hearing and product numbering assignment data into a single application, which enabled data entry consolidation and allowed us to retire multiple enterprise legacy platforms.

Lastly, we continued work to modernize our publishing capability that will facilitate our ability to deliver products in a web-based format that will be accessible to our clients and the public on any device, including mobile devices. We continued to use this system successfully to publish multiple products on federal programs, including government-wide products on the federal response to COVID-19.

### ***Mitigating External Factors***

For FY 2021, GAO returned substantial benefits for every dollar invested in the agency and supported congressional oversight across a wide array of government programs and operations. The agency did so while navigating several external factors, some of which will likely remain relevant. These include:

- Effects of the pandemic on the workplace and workload;
- Shifts in legislative and oversight priorities; and
- Access to agency information.

The COVID-19 pandemic's effect on how people work and congressional priorities has and potentially will have an impact on progress toward our goals. The pandemic shifted most of our interactions with Hill clients to electronic communication platforms. Early in the pandemic, different committees used different video platforms to hold their hearings. This created a transition period where the Congress adopted this new way of holding hearings and also required senior executives testifying before the Congress to be versed in how these platforms worked. In addition, meeting platforms available to both our Hill clients and GAO multiplied and afforded a range of ways to meet. With this came the expected glitches in technology and a need for GAO staff to have access to and competency in using these systems.

Pandemic-related legislation increased the degree to which the Congress relied on GAO for help. In response to the pandemic, the Congress passed multiple bills that modified or created programs and appropriated substantial amounts of money to address the pandemic's effects. For GAO this meant new requests and reporting requirements.

This demand required GAO to think about how to coordinate across committees that shared jurisdiction for this legislation and

those committees with related requests or who had an interest in the work. This required enhanced tracking of requests, coordination of briefings with multiple congressional committees, and creating new ways of allowing congressional staff to securely access draft reports before public issuance.

Going forward, the pandemic-related legislation passed by the Congress will require GAO to conduct oversight into the future, and to manage new work in relation to these ongoing commitments. While it is possible that the pandemic will recede and we will return to face-to-face interactions, it is unlikely that the technology adopted as an alternative will recede. This means that GAO will have to be aware of, adapt to, and align the technology it uses for meetings with those preferred by the Congress.

To ensure that our work supports the highest legislative and oversight priorities, GAO continues to engage the Congress. The 652 congressional requests and new mandates GAO received in FY 2021 demonstrate the high demand for our work. To ensure that we can best respond to congressional priorities, the Comptroller General and other senior officials maintained frequent communication with our congressional clients, and we continue to collaborate with the Congress to revise and repeal mandated reporting requirements that are no longer meeting their intended purpose. During FY 2021, GAO provided expertise and information to the Congress on mandates being considered for the FY 2022 National Defense Authorization Act and proposed legislation to shift many low-risk financial audits to other parties so GAO can focus on the audit of Treasury's General Fund and financial management of DOD, as well as COVID-related and DATA Act engagements. We hope to achieve passage of the legislation by the end of the current Congress.

GAO will continue to hire staff with expertise in science, technology, and cybersecurity. The pandemic and the increasing reliance on internet-based processes underscore the importance of tracking rapidly evolving

science and technology—including cybersecurity issues. More than 2 years have passed since we created the STAA mission team to focus on science and technology and innovation policy issues, advanced analytics, and emerging technologies. Similarly, our Information Technology and Cybersecurity team regularly provides the Congress with insights into how to ensure the nation's cybersecurity.

As we continue to position ourselves to address congressional interest in science, technology, cybersecurity, and evidence-based policymaking, we plan to focus hiring on additional engineers or scientists and staff with scientific and technology policy analysis and data science experience to broaden our scientific and technical expertise.

Access to information also plays an essential role in our ability to report on issues of importance to the Congress and the American people. We are generally able to obtain the information needed for our engagements. For the most part, departments and agencies continue to be cooperative in providing us access to requested information or working with us toward an accommodation that will allow the work to move forward.

We have reported for the past several years on our experiences in obtaining access from elements of the Intelligence Community (IC) pursuant to Intelligence Community Directive (ICD) 114, which was issued in 2011 by the Director of National Intelligence, in consultation with the Comptroller General. While ICD 114 generally provides for constructive interaction between GAO and the IC, we continue to have concerns with how several key terms in the directive could be interpreted because they are framed as categories of information that would generally not be made available to us for certain audits or reviews.

During FY 2021, GAO conducted multiple audits involving the IC and, as we previously reported, this work continues to require a considerable amount of time and resources to overcome access issues with certain IC

elements, such as the Central Intelligence Agency and the Office of the Director of National Intelligence (ODNI). This past year, we generally obtained the information from all IC elements necessary to conduct audit work, including reviews involving sensitive issues.

GAO recognizes there are unique sensitivities within the IC and we remain committed to working with the IC to identify ways we can effectively work together to account for these sensitivities while obtaining the information needed to complete our work on behalf of the Congress consistent with our audit standards. GAO has historically held periodic coordination meetings with ODNI leadership, including discussions of access issues and reasonable accommodations consistent with ICD 114, which have been helpful in facilitating positive interaction between ODNI and GAO staff. We will continue these coordination efforts with ODNI, as this interaction may assist in resolving access issues with the IC.

In FY 2017, we reported that we had encountered significant difficulties in obtaining timely and efficient access to information from OPM particularly with regard to Enterprise Human Resources Integration (EHRI) statistical data. Since then, we have made significant progress in obtaining timely access to EHRI data and other information from OPM. During FY 2021, we continued to monitor this area to ensure continued progress in obtaining needed information in a timely manner.

In FY 2020, we reported that we had encountered significant difficulties in obtaining access to EPA information, and in interviewing EPA officials, because of new procedures the agency had imposed on responding to GAO requests. EPA revised those procedures in early 2021, and we have made significant progress since that time in obtaining access to information and agency officials. We will continue to monitor this area to ensure continued progress in obtaining needed access in a timely manner.

As reported in FY 2020, the CARES Act, enacted in March 2020, gives us broad access authorities to facilitate our extensive monitoring and oversight responsibilities under the act, including recurring reports to the Congress. Specifically, the act provides GAO with a right of access to records pertaining to any federal effort or assistance related to the pandemic, along with the right to make copies of such records, interview staff, and inspect facilities.

These access authorities extend not only to federal agencies, but also to a wide range of others, including state and local agencies and recipients and sub-recipients of federal funds (including private entities). These provisions clearly reflect the importance of timely and complete information to robust oversight. Given their importance, we brought these access provisions to the attention of the heads of major agencies shortly after the enactment of the CARES Act.

Consistent with these provisions, most agencies have generally provided us with timely access to information needed for our CARES Act work, including data maintained in IT systems. While we have experienced some delays in receiving important information, we have elevated such matters to senior agency officials for an expedited resolution to ensure that our recurring reports and other CARES Act engagements are as comprehensive as possible. We will continue to vigorously pursue access to information critical to our monitoring and oversight of activities in connection with the COVID-19 pandemic under the authorities provided in the CARES Act.

We reported in FY 2020 that we had encountered significant challenges obtaining information from SBA about the Paycheck Protection Program established by the CARES Act. The Consolidated Appropriations Act, 2021 reinforced GAO's access authority by requiring the SBA Administrator to comply with GAO requests for information within a specified timeframe. Since then, SBA has made significant progress in providing us with



crucial information. We will continue our ongoing efforts in this area to ensure that we receive complete and current data from SBA.

### **Collecting Input from Experts**

To expand our strategic and annual planning efforts, we will continue gathering information and perspectives on issues, trends, and lessons learned from the domestic and international audit and strategic planning communities. These include advisory boards, working groups, and forums; GAO's Center for Strategic Foresight; issue-specific and technical panels; as well as our emerging issues speakers' series. We will also continually scan for international and domestic developments that affect the external environment in which GAO operates. During FYs 2022 and 2023, this will include:

- The **Comptroller General's Advisory Board**, whose members from the public, private, and nonprofit sectors have broad expertise related to the strategic objectives outlined in our 2018-2023 Strategic Plan.
- The **Domestic Working Group**, which is composed of the Comptroller General; representatives of 18 federal, state, and local government audit organizations; and one tribal representative, who meet to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.
- **Comptroller General and Other Expert Forums**, which GAO periodically convenes on topics affecting the federal government's role in meeting national challenges. The goal of each forum is to facilitate a discussion among leaders and experts in various fields that stimulates new partnerships and identifies actions designed to address the relevant issues. After a forum, GAO generally publishes a report summarizing the discussions on a

non-attribution basis and notes the leaders and experts who participated.

- The **Center for Strategic Foresight**, which includes Fellows from around the world with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. The Center helps GAO enhance its ability to provide Congress with analysis and projected trends about potential future impacts on federal agencies and programs.

We will also continue to enhance our strategic and annual planning efforts through four issue-specific and technical panels:

- The **Advisory Council on Government Auditing Standards**, which provides input and recommendations to the Comptroller General in his role of issuing generally accepted government auditing standards, popularly known as the "Yellow Book." These standards provide a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. Audits performed in accordance with these standards provide information used for oversight, accountability, transparency, and improvements in government programs and operations.
- The **Accountability Advisory Council**, which is composed of experts from the financial management community who advise GAO on vital and emerging issues related to federal financial management and performance/accountability reporting, primarily in conjunction with our continued efforts to audit the U.S. government's consolidated financial statements.
- The **Comptroller General's Educators' Advisory Panel**, which is composed of deans, professors, and other academics from universities across the nation who advise GAO on strategic human capital matters like recruiting, retaining, and developing staff.



- The **Polaris Council**, a group of exceptional science, technology, and policy leaders and experts from many fields, who advise us on emerging S&T issues facing Congress and the nation.

### ***Collaborating with Other Organizations***

In addition to these formal advisory bodies, GAO networks with federal, state, local, and international officials with similar or complementary missions, notably through the following organizations:

- The **National Intergovernmental Audit Forum (NIAF)** and 10 regional intergovernmental audit forums, through which GAO consults with colleagues from federal, state, and local audit organizations. The forums exist to improve coordination, communication, and cooperation among their members, private-sector firms, and other accountability organizations. Their goal is to address common challenges; provide training, development, and knowledge-sharing opportunities for the auditing community; enhance government performance, accountability, and transparency; and increase public trust. In FYs 2022 and 2023, NIAF and the regional forums will hold meetings and host webinars to share best practices and address common issues facing the audit community. The forums also plan to strengthen its relationship with other sectors including academia, nonprofits, foundations, and professional associations.
- The **Council of Inspectors General on Integrity and Efficiency (CIGIE)**, which was created by statute in 2008, is comprised of federal Inspectors General (IG). GAO generally holds an annual coordination meeting with CIGIE and collaborates with this council and individual IGs to facilitate our audit work,

avoid overlap and duplication of effort, and share best practices.

- The **International Organization of Supreme Audit Institutions (INTOSAI)**, which is comprised of more than 190 national audit offices, is our primary vehicle for collaborating internationally. In FYs 2022 and 2023, GAO will contribute knowledge and assistance to 27 INTOSAI governance bodies and working groups on a range of issues.

### ***Building the Capacity of Accountability Community Partners***

GAO will continue strengthening professional standards, providing technical assistance, building capacity, and developing and disseminating best practices. GAO plans to take the following actions in FYs 2022 and 2023:

- Provide **leadership in INTOSAI's governing bodies and working groups**. This will include GAO's work through leadership positions on the Working Group on Financial Modernization and Regulatory Reform; the Working Group on Big Data; the Policy, Finance, and Administration Committee; the INTOSAI-Donor Cooperation Steering Committee, and the Working Group on the Impacts of Science and Technology. GAO will also serve on the INTOSAI Governing Board and lead the Task Force developing its Strategic Plan for 2023-2028. Through its leadership positions in INTOSAI, GAO will continue to lead international efforts on SAI independence to assist its international counterparts in responding to the COVID-19 Pandemic by sharing resources, best practices, and engaging with stakeholders on lessons learned to avoid similar situations in the future. GAO will continue enhancing international auditing standards through its participation in the Forum for INTOSAI Professional

Pronouncements, a standard-setting body for the public-sector audit community.

- Work through the ***INTOSAI-Donor Cooperation (IDC) Steering Committee*** to advance INTOSAI's capacity-building goal. IDC was established through a memorandum of understanding between INTOSAI and 23 donor organizations. The initiative aims to coordinate efforts to strengthen Supreme Audit Institutions (SAI) in developing countries. The focus will continue to be matching SAIs' needs with donor funds to improve the capacity of audit organizations using a long term Strategy for 2020-2030 that was developed under GAO's leadership.
- Adapt and update the 4 ***International Audit Fellowship Program*** to enable flexible and virtual content delivery to enhance the capacity of national audit offices around the world. Since the program's inception in 1979, more than 600 officials from over 100 countries have participated. In FY 2022 GAO plans to launch its first virtual version of the program in order to meet the needs of our instructors and international counterparts during the evolving COVID-19 pandemic.
- Publish the ***International Journal of Government Auditing***, a quarterly publication that serves as INTOSAI's main platform for sharing information among the international public sector accountability community.

### ***Building the Capacity of Accountability Community Partners***

We will continue to grow the Center for Audit Excellence (the Center) by leveraging partnerships and expanding virtual training classes enabling the Center to provide services during the pandemic. Congress authorized GAO to establish the Center in 2014 to provide training and technical

assistance that enhance the capacity of domestic and international accountability organizations. The Center is able to undertake complex training and capacity-building projects because it can offer a wide range of services to audit organizations around the world and is authorized to charge fees for its services. Accomplishments in FY 2021 and future plans include:

- ***Expanding the Center's virtual services and training classes.*** In FY 2021, the Center completed the transition of all of its courses to a virtual format, enabling their expanded availability during the continuing pandemic. It provided training to more than 2,400 participants from almost 60 domestic accountability organizations. These included federal inspectors general and state and local audit offices, among others. These services enhanced client organizations' understanding of, for example, internal control standards, public sector auditing standards, and performance audit planning tools and methodologies. In FY 2022, the Center will continue to expand its virtual training classes so that it can continue to serve domestic and international organizations' training needs during the pandemic. In addition, the Center plans to continue to use a variety of methods and technologies, such as virtual meeting platforms, to provide policy advice, mentoring, and other services to domestic and international organizations. These strategies will enable the Center to provide high-quality training and capacity building support to audit organizations around the world during the pandemic and continue to expand the Center's business. The Center will consider in-person training and assistance should conditions permit.
- ***Strengthening international partnerships.*** The Center expanded its work and strengthened its partnerships with international donor and accountability organizations in FY 2021. Leveraging its Memorandum of Understanding (MOU) with the U.S. Agency for International

Development (USAID), the Center continued to provide training and advice to supreme audit institutions (SAI) in the Philippines, Dominican Republic, Armenia, Georgia and Ethiopia. In addition, the Center, through its MOU with the World Bank, completed a needs assessment for strengthening the Romania SAI. Through agreement with the State Department, CAE completed its needs assessment of the Bahamas SAI, and committed to conducting a needs assessment regarding an internal audit office within Suriname. In FY 2022, GAO has already renewed its MOU with USAID for five years, and is in discussion to extend its MOU with the World Bank. CAE will focus on implementing its ongoing international projects, identifying new opportunities for partnerships, and enhancing its reputation for excellent capacity building support to international audit institutions.

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