

Fiscal Year 2025 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, the GPRA Modernization Act of 2010, and the Federal Information Security Modernization Act of 2014. This section of GAO’s fiscal year (FY) 2025 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 the 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 2023, we received requests for work from 93 percent of the full committees of Congress and about 46 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In FY 2023, our work brought \$70.4 billion in financial benefits for the federal government (a return of about \$84 for every dollar invested in GAO) and 1,220 in other benefits that cannot be measured in dollars but led to program and operational improvements across the government. More than 75 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 2023.¹

In addition, our experts testified 57 times before 32 separate committees or subcommittees on topics including coordinating a federal broadband strategy, improving diversity in the financial services industry, improving cybersecurity protections for the nation’s critical infrastructure, modernizing veterans’ health record system, and addressing workforce and asset needs in our border and maritime operations.

A list of selected testimony topics from FY 2023 is included in table 1.

¹ <https://www.gao.gov/products/gao-24-900483>

Table 1: Selected GAO FY 2023 Testimony Topics

Goal 1: Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People	
<ul style="list-style-type: none"> ▪ Improving Servicemembers' Transition to Civilian Life ▪ Combatting the Threat of Antibiotic Resistance ▪ Coordinating Federal Broadband Strategy ▪ Using COVID-19 Funding for State Child Care ▪ Examining Federal Actions Related to the March 2023 Bank Failures ▪ Addressing Deficiencies in Health and Human Services' (HHS) Leadership and Coordination of Emergencies ▪ Improving Diversity in the Financial Services Industry 	<ul style="list-style-type: none"> ▪ Addressing Staffing Challenges within the Veterans Health Administration ▪ Improving Air Travel for Passengers with Disabilities ▪ Identifying Trends in Revenue and Grants Supported by the Community Health Center Fund ▪ Improving Efforts to Dispose of Federal Real Property ▪ Addressing Longstanding Veterans Affairs' (VA) Management Challenges Requires Sustained Leadership ▪ Improving Collaboration and Performance at the Federal Protective Service
Goal 2: Respond to Changing Security Threats and the Challenges of Global Interdependence	
<ul style="list-style-type: none"> ▪ Identifying Challenges Upgrading Department of Defense's (DOD) Aging Tactical Aircraft Fleet ▪ Ensuring the Cybersecurity and Infrastructure Agency Effectively Supports Risk Management Agencies ▪ Improving Defense Data of Significant Infrastructure and Environmental Challenges 	<ul style="list-style-type: none"> ▪ Improving Coast Guard's Ability to Conduct Missions ▪ Improving Coast Guard Recruitment and Retention ▪ Addressing Asset and Workforce Needs at the Coast Guard and U.S. Customs and Border Protection ▪ Strengthening the Federal Emergency Management Agency's (FEMA) Workforce Management and Coordination of Federal Disaster Recovery Programs
Goal 3: Help Transform the Federal Government to Address National Challenges	
<ul style="list-style-type: none"> ▪ Addressing Challenges to the Successful Modernization of VA's Electronic Health Record System ▪ Implementing GAO Recommendations Could Help Address Challenges at the Department of Commerce, the Department of Energy (DOE), and the Environmental Protection Agency (EPA) ▪ Addressing DOD's Long-standing Financial Management Issues ▪ Providing Observations on Proposed Legislation to Improve VA Management and Programs ▪ Implementing GAO Recommendations Could Help Federal Agencies Address Legacy Information Technology (IT) Systems 	<ul style="list-style-type: none"> ▪ Understanding Technologies, Challenges, and Policy Options to Support Pandemic Origin Investigations ▪ Understanding the Requirements for Hospitals' Tax-Exempt Status ▪ Providing Observations on IT Contracting Trends and Management Oversight ▪ Evolving the IT and Cybersecurity Scorecard Remains Important ▪ Providing Observations on Federal Grants Management ▪ Implementing GAO Recommendations Could Help the Department of Homeland Security (DHS) Address Critical IT Systems
Source: GAO-24-900483 . GAO-24-900539	

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

veterans' health care, defense acquisitions, border security, cybersecurity, and the COVID-19 pandemic.

In June 2023, we issued our 13th 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. [Our 2023 report](#) identified 100 new matters in 35 new topic areas that could save money and improve efficiency and effectiveness in government programs and activities.

Significant progress has been made in addressing many of the 1,885 actions that we identified from 2011-2023 to reduce costs, increase revenues, and improve agency operations. As of April 2023, Congress and federal agencies had fully or partially addressed about 73 percent of all actions (1,383 of 1,885)—fully addressing 66 percent (1,239) and partially addressing 7 percent (144). This yielded about \$600 billion in financial benefits, an increase of \$46.8 billion from our last report on this topic.

This work has also led to other (non-financial) benefits. For example, the Food and Drug Administration began coordinating their efforts on the development of drug testing methods for unsafe drug residue levels in seafood. This provides a consistent approach and ensures consumer safety. In addition, the DOD published its updated Pre-Positioned War Reserve Material Strategic Implementation Plan for joint oversight to help address the fragmented management approach of its prepositioned stock program.

Policymakers and the public can track the status of congressional and executive branch efforts to address the issues we have identified on our ["Duplication and Cost Savings"](#) page, which also includes a downloadable spreadsheet containing all matters and recommendations related to the duplication and cost savings body of work.

GAO's High-Risk Program

In 2023, we reported that the Congress and executive agencies have made substantial progress addressing high-risk issues since the previous High Risk List update in 2021. Sixteen of 34 high-risk areas improved since 2021. This is the most progress we've seen in the 8 years since we started rating high-risk areas. We removed two of the 16 areas from the list: Pension Benefit Guaranty Corporation Insurance Programs and the 2020 Decennial Census. We added three new areas since our last high-risk update in 2021: Strengthening Management of the Federal Prison System, HHS's Coordination of Public Health Emergencies, and Unemployment Insurance System.

The High-Risk List focuses attention on government operations that are vulnerable to fraud, waste, abuse, and mismanagement or in need of transformation—offering solutions to 37 high-risk problems.

In March 2022, we reported on key practices to successfully address high-risk areas and remove them from the list. Our experience over the past 30 years has shown that congressional attention, the Office of Management and Budget (OMB) engagement, and federal agencies' sustained leadership, planning, and execution are key practices for successfully addressing high-risk areas.

Financial benefits to the federal government due to progress in addressing high-risk areas over the past 18 years (FYs 2006-2023) totaled about \$714 billion. (We began collecting data on high-risk financial benefits in 2006.) In FY 2024, our high-risk work yielded 160 reports, 24 testimonies, \$32.9 billion in financial benefits, and 468 other benefits.

A complete list of these areas is shown in table 2 and details can be found at [GAO's High Risk List](#). Our next update will be issued in 2025.

Table 2: GAO’s High-Risk List as of March 2024

High Risk Area	Year Designated
Strengthening the Foundation for Efficiency and Effectiveness	
▪ Emergency Loans for Small Businesses	2021
▪ Improving Federal Programs that Serve Tribes and Their Members	2017
▪ Strengthening Management of the Federal Prison System	2023
▪ 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
▪ The U.S. Postal Service’s Financial Viability	2009
▪ Funding the Nation’s Surface Transportation System	2007
▪ Managing Federal Real Property	2003
▪ Strategic Human Capital Management	2001
Transforming DOD Program Management	
▪ DOD Approach to Business Transformation	2005
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Weapon Systems Acquisitions	1990
Ensuring Public Safety and Security	
▪ 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 DHS’s Management Functions	2003
▪ Ensuring the Cybersecurity of the Nation	1997
Managing Federal Contracting More Effectively	
▪ VA Acquisition Management	2019
▪ DOD Contract Management	1992
▪ DOE’s Contract Management for the National Nuclear Security Administration and the Office of Environmental Management	1990
▪ The National Aeronautics and Space Administration’s Acquisition Management	1990
Assessing the Efficiency and Effectiveness of Tax Law Administration	
▪ Enforcement of Tax Laws	1990
Modernizing and Safeguarding Insurance and Benefit Programs	
▪ Unemployment Insurance system	2022
▪ Managing Risks and Improving VA Health Care	2015
▪ National Flood Insurance Program	2006
▪ Improving and Modernizing Federal Disability Programs	2003
▪ Strengthening Medicaid Program Integrity	2003
▪ Medicare Program and Improper Payments	1990

Source: GAO. | GAO 24-900539

GAO's FY 2025 Budget Request Seeks to Continue Expanded Workforce Capabilities, While Accelerating IT Modernization

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

We filled entry-level positions and addressed skill gaps by bringing on 352 new staff and 263 interns in FY 2023. We used 3,483 full-time equivalent staff (FTE) in FY 2023. In FY 2024 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 2025 requested budget authority of \$975.7 million will enable us to address mandatory inflationary costs. It will also enable us to strengthen our capabilities to review the opportunities and challenges associated with the national security enterprise, fraud prevention, the evolving issues of science and technology, complex and growing cybersecurity developments, and rising health care costs. We expect to offset our costs by \$59.8 million in receipts

and reimbursements, primarily from program/financial audits and rental income.

Our talented workforce is our most valued asset in meeting our mission requirements. Our FY 2025 request will allow GAO to continue supporting 3,600 total FTEs and reinforce the foundation for GAO to meet Congress's long-term needs. As a significant proportion of our employees become retirement-eligible, including 35 percent of senior executive staff and 12 percent of supervisory analysts as of the end of FY 2023, it will become increasingly important for GAO to both backfill critical leadership positions and maintain staff capacity.

The funding requested will also support accelerating GAO's IT modernization and cloud data management and storage solutions, as well as address the increased cost of building security requirements and infrastructure maintenance needs. In FY 2023, GAO continued working towards reducing deferred maintenance at our headquarters (HQ) building by starting work on \$5.3 million in critical building repairs and replacements. This latest installment in our multi-year effort to reduce the maintenance backlog will help ensure the reliability and safety of the HQ building for staff and tenants for many years to come. In addition, we have begun space optimization projects for both the HQ building and our field offices to increase our leasable space in HQ and decrease our leased space footprint in the field.

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

Table 3: Summary of GAO Budget Authority (Dollars in Thousands), FYs 2023–2025

Funding Source	FY 2023 Actual		FY 2024 Enacted		FY 2025 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation ^a	3,483	\$789,619	3,600	\$811,894	3,600	\$915,957
<i>Offsetting receipts</i>		21,110		71,976		30,424
<i>Center for Audit Excellence</i>		2,752		2,000		3,000
<i>Reimbursements and supplemental funds</i>		20,506		28,082		26,326
Total Offsets^b		44,368		102,058		59,750
Total budget authority	3,483	\$833,987	3,600	\$913,952	3,600	\$975,707

Source: GAO. | GAO 24-900539

^a Appropriation includes \$5.0 million in no-year funding to evaluate program spending pursuant to the Infrastructure Investment and Jobs Act (PL 117-58). FY 2024 offsets includes \$660 thousand of these funds carryovered from FY 2023.

^b Includes offsetting receipts and reimbursements from program and financial audits, rental income, training fees, collection of bid protest system user fees, supplemental funds for specific program oversight, and pandemic-related audits.

Good Accounting Obligation in Government Act Reporting

Established as a statutory office by the Government Accountability Office Act of 2008, GAO’s Office of Inspector General (OIG) independently conducts audits, evaluations, and other reviews of GAO programs and operations. It also investigates allegations regarding violations of statutes, regulations, policies, or orders involving GAO employees, contractors, programs, and operations. The OIG also makes recommendations to promote economy, efficiency, and effectiveness at GAO. It issues a semiannual report to Congress detailing its activities ([Semiannual Report to Congress: April 1, 2023 through September 30, 2023](#)).

As of February 2024, there are no recommendations from GAO’s OIG that have been open for over a year.

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

GAO’s strategic plan for FYs 2022-2027² reflects the wide array of national and international issues that we cover in our mission to support the Congress. Our strategic plan, which was updated in March 2022, includes four strategic goals at the top of the hierarchy (fig. 1).

Each strategic goal is composed of strategic objectives, for which there are specific strategies taking the form of performance goals (each having a set of key efforts). To fulfill our mission, we organize and manage our resources to support our strategic goals. Our audit, evaluation, and investigative work is primarily aligned under the first three strategic goals. This includes reviews of agency budget requests and government programs and operations, which help support congressional decision-making. Our internal management work is organized under the fourth goal.

² 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>

GAO conducts specific engagements as a result of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In FY 2023, 94 percent of our engagement resources were devoted to work requested or mandated by Congress.

The remaining 5 percent of engagement resources were devoted to work initiated under the Comptroller General's authority. Much of that work addressed various challenges that are of broad interest to the Congress.

A list of our four strategic goals and their related strategic objectives:

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

- Programs and Financing 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
- Financial Security and Well-Being of an Aging Population
- Fair, Responsive, and Effective System of Justice
- Housing Finance and Viable Communities
- A Stable Financial System and Sufficient Consumer Protection
- Responsible and Sustainable Stewardship of Natural Resources and the Environment
- A Viable, Safe, Secure, and Accessible National Physical Infrastructure
- 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*

- Protect and Secure the Homeland from Threats and Disasters
- Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness
- Advance and Protect U.S. Foreign Policy and International Economic Interests
- Improve the Intelligence Community's Management and Integration to Enhance Intelligence Activities
- Ensure the Cybersecurity of the Nation

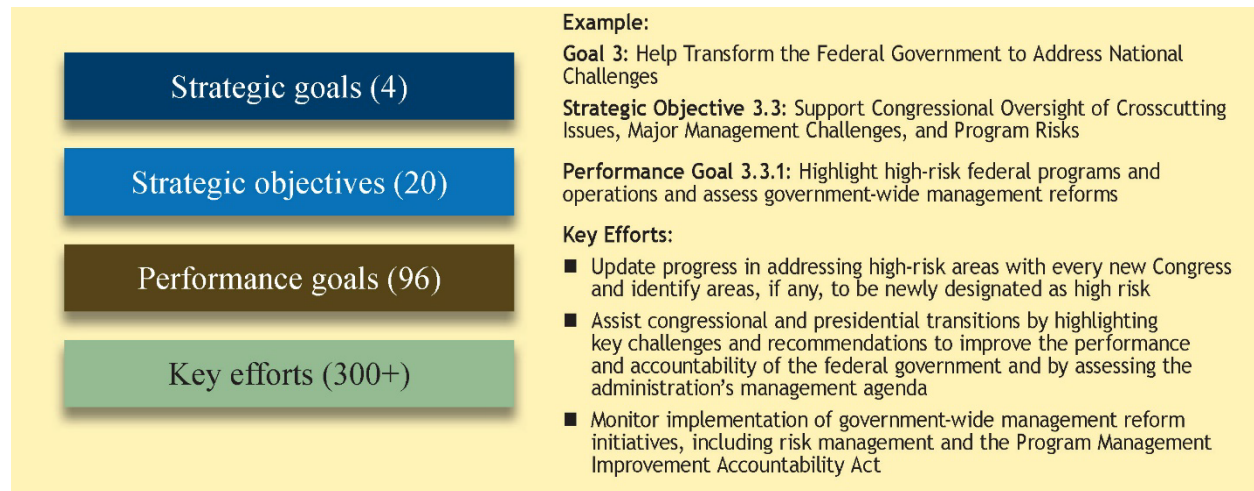
Goal 3: *Help Transform the Federal Government to Address National Challenges*

- Analyze the Government’s Fiscal Condition and Opportunities to Strengthen Management of Federal Finances
- Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls
- Support Congressional Oversight of Crosscutting Issues and Major Management Challenges, and Program Risks
- Support Congressional Knowledge, Understanding, and Oversight of Science and Technology Issues

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

- Empower GAO’s Diverse Workforce to Continue to Excel in Mission Delivery through Strategic Talent Management
- Refine GAO’s Processes to Deliver High-Quality Results and Products, and Promote Knowledge Sharing, Government Standards, and Strategic Solutions
- Provide Modern Integrated Tools and Systems in a Secure, Collaborative, and Flexible Environment

Figure 1: GAO’s Strategic Planning Hierarchy and an Example



Source: GAO-24-900483. | GAO-24-900539

To track progress on our performance goals, we collect data on results, client engagement, human capital, and internal operations (table 4).

Table 4: GAO Agency-Wide Summary of Annual Measures and Targets, 2020-2025						
Performance measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Target	2025 Target
Results						
Financial benefits (<i>dollars in billions</i>)	\$77.6	\$66.2	\$55.6	\$70.4	\$50.0	\$50.0
Other benefits	1,332	1,239	1,262	1,220	1,200	1,200
Past recommendations implemented	77%	76%	77%	75%	80%	80%
New products with recommendations	64%	58%	64%	63%	60%	60%
Client						
Testimonies	59	67	72	57	90	90
Timeliness	93%	97%	97%	97%	90%	90%
People						
New hire rate	76%	80%	76%	81%	80%	80%
Retention rate						
With retirements	95%	96%	93%	95%	92%	92%
Without retirements	97%	98%	97%	96%	96%	96%
Staff development ^a	81%	82%	82%	79%	80%	80%
Staff utilization ^a	85%	85%	84%	86%	80%	80%
Effective leadership by supervisors ^a	90%	91%	90%	90%	82%	82%
Organizational climate ^a	86%	87%	86%	86%	80%	80%
Internal operations						
Help to get the job done	N/A ^b	N/A ^b	78% ^b	N/A ^c	80%	80%
Quality of work-life	N/A ^b	N/A ^b	81% ^b	N/A ^c	80%	80%
IT tools	N/A ^b	N/A ^b	61% ^b	N/A ^c	80%	80%

Source: [GAO-24-900483](#) | GAO-24-900539

^a In 2020, we revised our Employee Feedback Survey (now Employee Experience Survey), 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.

^b In 2022, we administered a new survey instrument to better gauge the quality of our internal customer services; the new survey instrument established a new trend baseline for these measures.

^c Beginning in FY 2023, we administered our annual customer survey at the end of the calendar year and reported the results in the next fiscal-year PAR. We plan to continue this practice moving forward.

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 2022–2025.

Strategic Goal	FY 2022 Actual		FY 2023 Actual		FY 2024 Enacted		FY 2025 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Goal 1 Address current and emerging challenges to the well-being and financial security of the American people	1,251	\$255	1,251	\$309	1,293	\$317	1,293	\$346
Goal 2 Help the Congress respond to changing security threats and the challenges of global interdependence	885	\$171	926	\$191	957	\$219	957	\$249
Goal 3 Help transform the federal government to address national challenges	882	\$240	956	\$247	988	\$295	988	\$288
Goal 4 Maximize the value of the GAO by enabling quality, timely service to the Congress and being a leading practice federal agency	71	\$17	87	\$19	90	\$20	90	\$23
Direct congressional support ^a	265	\$69	265	\$68	272	\$63	272	\$70
Total budgetary resources	3,354	\$752	3,483	\$834	3,600	\$914	3,600	\$976

Source: GAO. | GAO-24-900539

^a 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: [GAO's Strategic Plan](#). 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 the 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-24-900483](#) | GAO-24-900539

Table 6 presents selected benefits attributable to Goal 1 in FY 2023.

Table 6: Selected GAO Goal 1 Benefits in FY 2023	
Financial benefits	<ul style="list-style-type: none"> Recommended the Small Business Administration (SBA) improve oversight of COVID funds, declining ineligible or potentially fraudulent loan and grant applications (\$6.4 billion) Prompted the SBA to enhance oversight of its Paycheck Protection Program (\$2.9 billion) Prompted the DOE to develop a program-wide strategy to balance nuclear waste cleanup costs with health and environmental risks (\$2.4 billion) Contributed to the extension of the coal tax, increasing revenue to the Black Lung Disability Trust Fund that provides benefits to injured coal miners (\$1.2 billion)
Other benefits	<ul style="list-style-type: none"> Prompted VA to enhance efforts to help veterans who may be experiencing food insecurity Recommended that EPA develop a formal lessons-learned process for wildfire or other disaster responses to help ensure consistency across the agency Enhanced federal efforts to reduce underride crashes Prompted Congress to authorize lump sum catch-up payments to 9/11 victims, spouses, and dependents Prompted the National Credit Union Administration to improve oversight of the Bank Secrecy Act
Testimonies	<ul style="list-style-type: none"> Examining agency actions related to March 2023 bank failures Reviewing federal efforts to implement counseling pathways to help servicemembers transition to civilian life Examining states' use of COVID-19 funding for childcare and challenges in using funds Addressing barriers to the recruitment and retention of federal wildland fire fighters

Source: [GAO-24-900483](#) | GAO-24-900539

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

Table 7: GAO’s Strategic Goal 1 Annual Performance Results, 2020-23, and Targets, 2024-25 (Dollars in Billions)						
Performance measures	2020 Actual^a	2021 Actual^a	2022 Actual	2023 Actual	2024 Target	2025 Target
Financial benefits	\$66.8	\$48.0	\$10.3	\$13.6	\$9.5	\$9.5
Program and operational benefits	296	320	307	314	273	273
Testimonies	22	33	30	21	41	41

Source: [GAO-24-900483](#), | GAO-24-900539

^a We do not expect the large financial benefits achieved in FYs 2020 and 2021 to continue in the future.

Table 8 provides examples of work that GAO plans to conduct during FYs 2024 and 2025 under Goal 1.

Table 8: Examples of GAO’s Planned Work under Goal 1 for FYs 2024 and 2025

Financial Security

- Examine aspects of the U.S. banking system, including bank supervision, banking regulators’ policies on escalating concerns, and banks with higher risk loan portfolios
- Assess risks to the stability of the housing finance system and steps by the Federal Housing Finance Agency, Fannie Mae and Freddie Mac, and the Department of Housing and Urban Development to mitigate them
- Assess federal efforts to prepare borrowers for the return to student loan repayments

Social Programs

- Assess federal efforts to address the nation’s behavioral health needs
- Examine ongoing health care challenges, such as pandemic lessons learned, maternal health outcomes, oversight of Medicaid managed care, VA access to care and wait times, and overall health care spending

Effective Systems

- Evaluate federal regulations affecting small businesses
- Examine trends in Special Supplemental Nutrition Program for Women, Infants, and Children’s infant formula pricing and its contracting system to better manage future shortages
- Review the federal government’s strategy for disposing of the nation’s defense nuclear waste
- Evaluate federal efforts to safely integrate drones into the national airspace system

Source: [GAO-24-900483](#), | GAO-24-900539

Goal 2

Our second strategic goal focuses on helping the 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 in 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-24-900483](#). | GAO-24-900539

Table 9 presents selected Goal 2 benefits in FY 2023.

Table 9: Selected GAO Goal 2 Benefits in FY 2023

Financial benefits	<ul style="list-style-type: none"> • Identified recommendations that reduced unused funds for DOD’s operation and maintenance activities (\$1.24 billion) • Prompted the rescission of unused funds from the Millennium Challenge Corporation (\$524 million) • Recommended actions that led to the reduction of the State Department’s Global Health Program account (\$230 million)
Other benefits	<ul style="list-style-type: none"> • Prompted DOD to complete a study about how additional contract financing funds mitigate impacts on the defense industrial base during an emergency • Helped reduce the risk of unauthorized transfer of sensitive technologies at U.S. universities • Informed congressional efforts to improve disaster assistance equity • Prompted the Bureau of Alcohol, Tobacco, Firearms and Explosives to conduct analyses to help it reduce firearms trafficking to Mexico
Testimonies	<ul style="list-style-type: none"> • Identifying challenges to DOD’s efforts to upgrade its aging tactical aircraft fleet • Protecting federal systems and infrastructure from cybersecurity threats • Improve the Coast Guard’s ability to conduct missions • Improving oversight of military housing conditions

Source: [GAO-24-900483](#), | GAO-24-900539

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

Table 10: GAO’s Strategic Goal 2 Annual Performance Results, 2020-23, and Targets, 2024-2025 (Dollars in Billions)						
Performance measures	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Target	2025 Target
Financial benefits	\$5.9	\$11.9	\$3.2	\$6.9	\$10.9	\$10.9
Program and operational benefits	646	442	497	372	377	377
Testimonies	17	16	20	18	17	17

Source: [GAO-24-900483](#) | GAO-24-900539

Table 11 provides an example of work GAO plans to conduct during FYs 2024 and 2025 under Goal 2.

Table 11: Examples of GAO’s Planned Work under Goal 2 for FYs 2024 and 2025

Military Capabilities and Readiness

- Assess military personnel funding, military health system reforms, factors affecting the working environment, quality of life issues (including housing), and aspects of the military justice system
- Assess the extent to which the industrial base has the capability and capacity to support Navy shipbuilding and ship maintenance goals
- Assess management and oversight of U.S. Special Operations Forces’s global activities, and safety risks to U.S. military personnel’s operating vehicles, aircraft, and other equipment

Homeland Security

- Assess DHS’s efforts to recruit, retain, and manage its acquisition workforce
- Assess federal efforts to support the cybersecurity of national critical infrastructure
- Assess the extent to which the National Biodefense Strategy and Implementation Plan addresses biodefense roles, responsibilities, and accountability measures
- Evaluate emerging maritime security threats

Foreign Policy

- Review and assess continued U.S. assistance to Ukraine
- Assess the compensation and promotion process in the U.S. Foreign Service
- Assess and examine the global economic competition between the United States and China

Source: [GAO-24-900483](#) | GAO-24-900539

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, and fraud, waste, and abuse.

Table 12 presents selected benefits attributable to Goal 3 in FY 2023.

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-24-900483](#) | GAO-24-900539

Table 12: Selected GAO Goal 3 Benefits in FY 2023

Financial benefits	<ul style="list-style-type: none"> Recommended OMB set agency-specific targets for category management contracts to better leverage the buying power of the federal government (\$13.1 billion) Prompted congressional action restricting the issuance of passports to individuals who owe federal taxes (\$3.0 billion) Recommended changes to the Internal Revenue Service’s (IRS) audits of large partnerships (\$1.5 billion)
Other benefits	<ul style="list-style-type: none"> Strengthened interagency collaboration on quantum computing by more fully implementing leading practices Contributed to DOD improving its accounting for certain transactions between DOD entities and reducing unsupported adjustments Improved the National Science Foundation’s reporting on federal research funding recipients by including additional data in its annual reports Contributed to FEMA formalizing a process to collect and share contracting lessons, which will help improve future emergency response efforts
Testimonies	<ul style="list-style-type: none"> Improving VA management and modernization programs Analyzing the federal government’s fiscal condition and opportunities to strengthen management of federal finances Understanding technologies, challenges, and policy options to support pandemic origin investigations Highlighting actions needed by the Coast Guard to better manage acquisition programs and address affordability concerns

Source: [GAO-24-900483](#) | GAO-24-900539

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

Table 13: GAO’s Strategic Goal 3 Annual Performance Results, 2020-23, and Targets, 2024-2025 (Dollars in Billions)						
Performance measures	2020 Actual	2021 Actual	2022^a Actual	2023 Actual	2024 Target	2025 Target
Financial benefits	\$5.0	\$6.4	\$42.1	\$26.4	\$5.2	\$5.2
Program and operational benefits	390	477	458	442	380	380
Testimonies	18	15	22	19	22	22

Source: [GAO-24-900483](#). | GAO-24-900539

^a In FY 2022, we reached \$42.1 billion in financial benefits due primarily to one large financial benefit of \$35.7 billion for agencies’ increased use of category management.

Table 14 provides an example of work that GAO plans to conduct during FYs 2024 and 2025 under Goal 3.

Table 14: Examples of GAO’s Planned Work under Goal 3 for FYs 2024 and 2025
<p>Management Challenges/Risks</p> <ul style="list-style-type: none"> Review key management challenges across the federal government through updates to GAO’s High Risk Series Assess what publicly available data and information indicate to determine the amount of fraud in federal programs Assess SBA’s efforts, particularly those involving data analytics, to prevent and detect fraud in its ongoing and future emergency programs
<p>Accountability</p> <ul style="list-style-type: none"> Perform the annual audit of the government’s consolidated financial statements and several other agencies, including the IRS, the Securities and Exchange Commission (SEC), and the Federal Deposit Insurance Corporation (FDIC) Review the design and implementation of key internal controls related to COVID-19 programs and related spending Evaluate the reliability of information provided on USASpending.gov
<p>Fiscal Condition of the Government</p> <ul style="list-style-type: none"> Analyze the federal government’s fiscal condition and its long-term outlook, including key drivers and opportunities to change the long-term fiscal path
<p>Technology Assessments</p> <ul style="list-style-type: none"> Conduct technology assessments to enhance congressional knowledge and understanding of emerging issues, such as generative artificial intelligence, organ-on-a-chip technologies, and weather modification technologies Evaluate federal efforts to implement federal IT modernization management initiatives—including cloud computing, software licensing, IT supply chain, the Technology Modernization Fund, and the Technology Business Management Framework

Source: Source: [GAO-24-900483](#). | GAO-24-900539

Goal 4

Our fourth goal is to maximize the value of GAO by enabling quality, timely service to the 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 2023.

Lead GAO Team for Goal 4
 Chief Administrative Officer/Chief Financial Officer

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-24-900483](#) | GAO-24-900539

Table 15: GAO’s Selected Goal 4 Accomplishments in FY 2023

<p><i>Empower GAO’s workforce to excel in mission delivery through strategic talent management</i></p>	<ul style="list-style-type: none"> • Developed required training to help employees manage risks and reinforce responsibilities related to engagements and operations to support the integration between enterprise risk management, internal control, and fraud risk assessment • Hired 352 employees, 201 of whom comprised our entry-level Professional Development Program • Created and launched a new course to assist senior analysts with guiding the report review process, including reviewing drafts to meet agency standards and providing meaningful feedback to newer staff • Hired subject-matter experts in the newly established Diversity, Equity, Inclusion, and Accessibility (DEIA) office, including an accessibility specialist and equity specialist, to help enhance internal DEIA efforts and advise on equity-related audit engagements
<p><i>Refine GAO’s processes to deliver quality results and products and promote knowledge sharing</i></p>	<ul style="list-style-type: none"> • Improved our short-form product lines to quickly connect busy readers with our work on today’s most pressing and relevant issues • Provided training on foresight to our senior executive candidates and international fellows participants • Coordinated with OMB and the audit community on improving audit guidance for overseeing federal grant spending
<p><i>Provide modern integrated tools and systems in a secure environment</i></p>	<ul style="list-style-type: none"> • Designed and established the foundation necessary for our migration of IT systems and services to the cloud, and started this migration • Provided 100 percent of all new employees and contractors access to our network on day 1 of onboarding, ensuring they could begin work seamlessly • Staged our hoteling reservation system and kiosks to support a hybrid workforce

Source: [GAO-24-900483](#) | GAO-24-900539

Table 16 provides an example of work that GAO plans to conduct during FYs 2024 and 2025 under Goal 4.

Table 16: GAO's Planned Work under Goal 4 for FYs 2024 and 2025

Strategic Talent Management

- Continue to retain, attract, and grow a highly skilled and diverse workforce to meet our mission in providing the Congress timely, relevant, and nonpartisan information and recommendations
- Continue to prepare for the transition to an Electronic Official Personnel File (e-OPF), which involves converting GAO Official Personnel Files (OPF) from paper to an electronic format, leveraging the Office of Personnel Management's (OPM) e-OPF IT System
- Begin work to analyze the competencies we use to measure employee performance in keeping with best practices to routinely assess and calibrate such metrics

Streamlined Process and Knowledge Sharing

- Design, develop, and pilot new learning delivery formats (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
- Increase access to just-in-time learning opportunities through adding and expanding job aids, eLearning, collaborative learning, and leveraging technology to enhance streaming capabilities, mobile technology, and synchronous event management
- Employ learning best practices to deliver effective training to employees in various environments

Integrated Tools and Systems

- Begin space optimization projects for both the HQ building and our field offices to better align office space with the needs of GAO staff as we move to our Future of Work staffing model
- Implement Zero Trust Architecture principles to enhance cloud services with access and authentication controls using the cloud-based Secure Access Security Edge
- Enhance efforts to engage the cloud computing, data analytics, and technological prototyping capabilities of the GAO Innovation Lab to strengthen GAO products and operations
- Implement data governance, data science, and data literacy, including through the efforts of the GAO Innovation Lab, to bolster data analytics and decision-making throughout GAO

Source: [GAO-24-900483](#). | GAO-24-900539

Management Challenges

The Comptroller General, the Executive Committee, and other senior executives identify management challenges through the agency's risk management, strategic planning, internal controls, and budgetary processes. We monitor our progress in addressing these challenges through our performance and accountability processes and ask our Inspector General (IG) to comment on management's assessment of these challenges each year.

Our approach is similar in effect to the requirements applicable to executive branch agencies (which do not apply to GAO) and reflects the longstanding practices of the Executive Committee and our IG in identifying management challenges. In FY 2023, we identified the following three management challenges: managing a quality workforce, managing our IT systems, and improving the efficiency of our engagements.

Challenge: Managing a Quality Workforce

The ability of GAO to provide quality reports and information to the Congress, and meaningful recommendations for improving federal programs, is directly related to the caliber of talent that we attract, hire, and retain. For GAO to be effective, it is crucial that we foster a diverse workforce with the right skills and expertise to meet our mission. Given the broad scope of issues the Congress relies on us to investigate and audit, our employees' collective expertise must range from the hard sciences to public policy and beyond.

Recruiting and hiring. The current job market, with its record low level of unemployment, combined with high demand across the private and public sectors for information workers in such fields as cybersecurity and data analytics, has influenced our strategy to recruit from a variety of higher learning institutions. We

participated in 170 career events this year and bolstered our efforts to attract a diversity of applicants via increased outreach to minority serving institutions. Using our annual workforce planning cycle, we identify the skillsets we need—both now and in the future—to fulfill our mission. For example, to better support our national defense oversight efforts and to meet an anticipated increased demand for classified work, we created a focused hiring effort on entry-level national security positions this year.

Retaining our people. Our workforce is our greatest resource and investment. Ensuring employees feel valued, respected, and treated fairly is a key contributor to high levels of engagement, workplace satisfaction, and retention. For the third consecutive year, GAO ranked number one in the Partnership for Public Service's Best Places to Work rankings among mid-size federal agencies. We recognize, however, that we must remain vigilant in fostering and maintaining a vibrant workplace culture, and that the post-pandemic hybrid workplace requires new thinking and leadership. To continue building the GAO of the future, we must ensure we apply practices today that connect employees at all levels to our mission and values.

Managing our real assets. GAO has been a leader in providing telework flexibilities that support its mission and people for many years. These flexibilities allowed us to quickly pivot to full-scale telework during the pandemic and to phase our workforce back to in-person as mission needs dictate. We began to right-size our physical space prior to the pandemic in response to our already-robust telework practices and rented out portions of our HQ building. We have continued these efforts and are ever mindful of our responsibility as a landlord to provide our federal tenants the services and space they need to meet their missions.

As our hybrid workplace practices continue to evolve, we, like all federal agencies, are working to responsibly manage our physical assets and resources, both in our HQ building

and our field offices. In addition, we are increasing the number of hybrid conference rooms, reimagining hoteling space for shared usage, and creating informal meeting areas to support the collaboration that is vital to our work. We also need to ensure we are managing our property and systems' inventories to reflect how and where people are working, and to manage our space to meet the evolving needs of our clients.

Challenge: Managing Our IT Systems

Managing modern, effective, secure, and cost-efficient IT systems in a rapidly evolving technological landscape is a top challenge across the federal government. To meet this challenge, we are in the midst of a 5-year multi-phased IT modernization effort. This effort will result in a Cloud Smart hybrid IT architecture that will provide enterprise-class capabilities and improved scalability, performance, and resiliency. The goal of this effort is to minimize capital expenditures and ensure more predictable operating costs.

Addressing end-of-life systems. A key management challenge is the reliability and stability of GAO IT systems. To address this challenge, GAO has elected to shift from on-premise data centers to a Cloud solution for our applications and to a contract owned/contractor operated model for our network. We began our journey in 2022 by creating a hybrid cloud architecture and acquisition approach. In FY 2023, we laid the foundation by establishing our connection to the Cloud and migrating our email and much of our office automation suite to the Cloud. Also, we began the migration of numerous GAO-developed applications into the Cloud and plan to implement our core enterprise content management solution. Further, we have awarded our new network contract under an enterprise infrastructure solution government-wide contract. Once our existing network services are transitioned in 2024, then we will begin shifting to a contract owned/contractor operated model to modernize our local area network

infrastructure.

Protecting our electronic assets.

Maintaining our network security and the electronic assets it houses requires constant vigilance. Employees are our number one defense against outside threats to our internal systems. We strive to equip our employees with the information they need to protect themselves from external phishing and other attacks through a variety of mechanisms—mandatory annual security training, monthly agency-wide security tips and reminders, and random phishing tests. We further focus on risk mitigation through methods such as multifactor authentication, increased use of automation, streamlined access services, and more. We continue to work hard to ensure employees handle digital information in accordance with our policies and procedures through increased communications, strengthening policies and procedures, and in coordination with the IG.

Challenge: Improving the Efficiency of our Engagements

GAO continues to invest resources in continuous improvement of our mission and operations. We strive to meet the needs of our congressional clients by delivering products and services not only with quality, but also with efficiency and effectiveness.

Augmenting resources. We continued to improve the efficiency of engagements and operations by deploying GAO experts in the disciplines of continuous process improvement, organizational change management, and program management. For example, GAO experts in these disciplines are directly supporting our mission teams by helping streamline components of the GAO product review and publication processes and helping shape future modes of efficiently and effectively sharing GAO work in a digital environment.

Supporting change. Experts in organizational change management actively

support agency-wide improvement efforts to help ensure that GAO's engagements are not adversely impacted by the implementation of new systems or changes in the work environment. We have implemented formal training for key project management roles to build capabilities and apply change management skills, tools, and processes to mitigate risks.

Fine-tuning our work processes. We are taking steps to increase organizational efficiency, IT portfolio management and delivery, and digital-first strategies. GAO has implemented a series of multi-year, quarterly steps that improve engagement efficiency and insights on the application of iterative project management principles and practices. These steps will help transform the way in which engagements are traditionally managed. GAO's business segment focuses on achieving mission teams' IT needs by facilitating an annual process that ensures the needs of the agency are appropriately considered. Digital-first strategies guide GAO's efforts in planning and designing work processes. For example, we consider the user's experience in reading our reports on different devices.

Mitigating External Factors

For FY 2023, 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 the following seven external factors, some of which will likely remain relevant in the coming years.

Amount and Complexity of the Work Requested of Us

As evidenced by the almost 290 mandates and over 350 requests GAO received in FY 2023, demand for our work remains high. The issues that we are asked to examine are often complex and nuanced and involve multiple agencies (if not the whole of government).

Ensuring our work is objective and our findings are unassailable requires complex methodologies, extensive interactions with agencies, and quality reviews.

The volume and complexity of the work, combined with the time it can take to complete an objective, balanced, and rigorous analysis that meets auditing standards, means that it can sometimes take months before we begin work on new requests.

We have also seen an increase in requests for short-term technical assistance, such as white papers, data analysis, or comments on legislative bills. This type of assistance allows GAO to provide real-time information to the Congress but can require GAO to temporarily shift resources from requested and mandated work.

To manage the demand for our services, we continuously engage our clients to understand their priorities and sequence work to meet those priorities; scope work to ensure quality while being timely; and provide information to clients as it becomes available through regular updates. We also explore various ways to communicate information, including the use of 2-page quick read products. In addition, we are working to expand internal data collection and analysis of our technical assistance services to understand the frequency with which our congressional clients request different types of services to most efficiently meet this growing demand.

Ensuring Our Work Meets Evolving Congressional Priorities

To ensure our work supports the highest legislative and oversight priorities, the Comptroller General and other senior officials maintain frequent communication with our congressional clients. We survey congressional staffers on the usefulness and timeliness for non-legal products addressed and issued to the Congress and have refined the survey questions and delivery platform to make it quicker and easier to fill out on mobile devices. We have also expanded outreach to

new members of the Congress and partnered with the Congressional Staff Academy and the House Office of the Chief Administrator on a GAO 101 course. These efforts can help the Congress better leverage our services and create another pathway for GAO to learn about the Congress's needs and priorities.

While we have expanded opportunities for congressional staff to provide feedback by sending a client feedback survey for all non-legal products issued, congressional staff do not provide feedback on most products. Nevertheless, we believe that providing congressional staff the opportunity to provide their views on the usefulness and timeliness of every GAO product is an important client feedback mechanism. We will continue to develop ways to solicit feedback from all staffers on our work to better understand clients' needs and ensure it meets their priorities.

Shifts in How the Congress Asks Us to Do Work

The need to engage the Congress on its priorities is compounded by a shift in how the Congress requests work from GAO. In initiating work, GAO gives the highest priority to work the Congress includes in laws, congressional resolutions, conference reports, and committee reports (collectively called mandates). It gives the second-highest priority to work requested by leadership of committees of jurisdiction. In FYs 2022 and 2023, more of GAO's work was a result of mandates than committee requests, and the number has been growing. For example, the number of GAO mandates contained in the National Defense Authorization Act increased by more than 50 percent over the last year: from 105 in FY 2022 to 158 in FY 2023.

Recent statutory mandates and committee direction from the Congress have also prompted GAO oversight of funding provided to Ukraine and through the Inflation Reduction Act and the Infrastructure Investment and Jobs Act. Given the amount of federal funding provided and the timelines for distributing and

using these funds, our oversight will continue for a number of years and result in a significant number of audits. To prioritize work under these mandates and ensure our plan meets the Congress's needs, we have developed plans in consultation with the committees of jurisdiction and congressional oversight committees for how we will use the funds appropriated to us. We plan to provide regular updates to the Congress on our planned and completed work and will adjust the plans as needed.

Mandates are beneficial because they result in work that is bicameral and bipartisan, and reporting dates provided in law can help guide staffing and resource allocation. However, the specificity of mandated due dates, in comparison to requests, can limit our ability to make short-term adjustments in response to a congressional need for real-time information. In addition, in some cases, these reporting requirements do not have an end date. The absence of sunset provisions specifying when a reporting requirement ends can further complicate the task of meeting shifting congressional priorities.

To address these challenges, we regularly communicate with the Congress before mandates are passed to clarify reporting dates. We also work to identify instances where mandates are no longer meeting their intended purpose and work with the Congress to revise or repeal them. These include instances where a mandate may make GAO duplicate work done by others, where there is evidence the problem is remedied, or where the Congress's priorities have changed.

While we were able to repeal two statutory mandates via the FY 2023 National Defense Authorization Act and successfully closed six other mandates in 2023, we have identified others that may no longer meet congressional needs. Because the outreach necessary to amend or repeal a reporting requirement can span months or even years, obtaining, sustaining, and documenting agreement across the staff of multiple committees, especially given staff turnover, can be challenging. However, GAO continues to

engage committee staff on whether reporting requirements already codified in law align with their legislative priorities.

Changes in How Potential and Current Hires Prefer to Work

To attract and maintain the talented and diverse workforce we need to meet the level of work the Congress requests from us, GAO must adapt to the changing nature of work. GAO has consistently ranked among the top agencies in the Best Places to Work in Government since 2005, and we were ranked first among all mid-size agencies for the last 3 years. Our staff surveys show very high levels of staff morale. Our attrition rate is about 6 percent, on average, over the past 6 years. Our reputation as an employer of choice enhances our ability to attract and retain the talent needed to meet congressional needs.

Being among the best places to work stems from an important mission and interesting work; an institutional emphasis on valuing people; and our commitment to diversity, equity, and inclusion. It also stems from our ability to provide both in-person and telework options without sacrificing the quality of our work. GAO has a long history of telework, going back over a decade. Our evaluations have consistently found that teleworking staff continue to follow our policies and procedures and the productivity and quality of our work has remained high.

These flexibilities have enhanced our ability to serve the Congress by increasing our ability to retain and recruit a more diverse and talented workforce than we might otherwise have. For example, we recruited about 860 interns from across the country between FYs 2020 and 2023, and we hired about 1,058 full-time employees during the same time period. We will continue to examine our workplace flexibilities to ensure that we continue to attract the highly skilled workforce needed to meet the demands of the Congress.

Demand for Work Related to Science, Technology, and Cybersecurity

As science and technology continue to shape the future of U.S. competitiveness, health, welfare, and security, the Congress will have a greater need for foresight-oriented technology assessments, oversight-focused science and technology audits, and insight-oriented best practices. It will also need reliable and nonpartisan partners to provide subject matter expertise and unbiased analysis on transformative technologies, such as AI.

As part of our hiring strategy, GAO will continue to focus on broadening our scientific and technical expertise and build our scientific pipeline. We have more than tripled the size of our STAA team from its inception in 2019 to the end of FY 2023. Similarly, we continue to grow our Information Technology and Cybersecurity team to expand its expertise and ability to assess the cybersecurity challenges facing the nation. We have explored new ways to engage the Congress on these issues by enhancing congressional outreach, providing targeted technical assistance, and highlighting our science and technology capabilities across the agency for new members of the Congress.

We have been able to attract highly qualified candidates with impressive science, technology, and cybersecurity backgrounds. Our continued growth—including hiring entry-level and mid-career specialists from across the nation—is commensurate with our goals to bolster our strategy for interdisciplinary science and technology policy analysis. We have leveraged federal hiring flexibilities and our own networking to attract experts, including policy analysts, engineers, data scientists, and physical scientists. We will continue to explore and utilize, as needed, all existing hiring flexibilities to ensure we bring on talent in these high-demand fields.

Agency Reviews of and Comments on GAO Draft Products

Given the scope and complexity of our work, formal comments from audited agencies are an important step in the engagement process. They provide the agencies with the opportunity to provide feedback on our draft reports to help ensure their accuracy and the feasibility of implementing GAO's recommendations. In this regard, they facilitate effective government oversight and improved efficiency in government programs and activities.

Similarly, for work containing classified or controlled unclassified information, sensitivity and security reviews are also critically important as they help ensure that such information is appropriately protected while enabling GAO to provide comprehensive reports to the Congress. GAO relies on federal agencies to conduct classification and sensitivity reviews of draft GAO products containing classified and controlled unclassified information. Products that contain such information are required to undergo sensitivity reviews by the agency, which can sometimes take months and affect GAO's ability to provide information to the Congress in a timely manner.

GAO has experienced delays receiving agency comments and sensitivity and security reviews from both DOD and the Intelligence Community. As we recently reported, between December 23, 2022, and May 15, 2023, DOD submitted about half of its agency comments and sensitivity or security reviews to GAO after the deadline. With respect to the Intelligence Community, we have experienced significant delays in obtaining both agency comments and sensitivity or security reviews from the Office of the Director of National Intelligence (ODNI) in the past year. ODNI has chosen to not provide formal comments on an increasing number of GAO draft products.

ODNI also significantly delayed providing sensitivity and security reviews for a number

of products. However, through periodic coordination meetings that GAO holds with ODNI leadership, we have recently seen progress in this area. We will continue to monitor these issues and work with both DOD and the Intelligence Community to seek and sustain improvements in the year to come.

Access to Agency Information

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, federal 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.

Access issues arise for a variety of reasons, reflecting variation in the agencies from which we seek information and in the requested information itself. Some issues are straightforward, such as those stemming from basic questions about GAO's authorities and processes for safeguarding information. Others are more complicated, such as those involving GAO's access to sensitive information central to government programs or activities.

During regular outreach to the leadership of executive branch departments and agencies, the Comptroller General and General Counsel discuss the importance of thorough and timely responses to GAO's requests for information. These meetings laid a solid foundation for discussion and resolution of individual access issues over the last year.

Most access issues are resolved with commonly used tools, such as education of agency officials about GAO's need for and authority to obtain the requested information, and progressive elevation of unresolved access issues within GAO and the audited agency. In FY 2023, certain protracted access issues required elevation to the most senior

officials at GAO and the audited agency, ultimately with positive results.

We have reported for the past several years on our experiences in obtaining access to information from elements of the Intelligence Community pursuant to Intelligence Community Directive. As reported previously, audit work involving the Intelligence Community continues to require time and resources to overcome delays on some engagements with certain Intelligence Community elements, such as the Central Intelligence Agency and ODNI. However, this past year, we generally obtained the information from Intelligence Community elements necessary to conduct our audit work.

GAO recognizes there are unique sensitivities within the Intelligence Community, and we remain committed to working with them to account for these sensitivities while obtaining the information needed to complete our work on behalf of the Congress and consistent with our audit standards. GAO continues to hold periodic coordination meetings with ODNI leadership to discuss access issues and mutually acceptable accommodations. These meetings remain a helpful tool to facilitate solutions as issues arise.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted in March 2020, gives us broad access authorities to facilitate our extensive monitoring and oversight responsibilities under the act. 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 other entities, including state and local agencies and recipients and subrecipients of federal funds (including private entities).

Consistent with these provisions, agencies have generally provided us with timely access to information needed for our COVID-19

related work, including data maintained in IT systems. Although the COVID-19 public health and national emergencies have terminated, GAO continues to oversee and monitor the use of remaining available COVID-19 response funding and specific COVID-19 response activities. The CARES Act access provisions remain a critical tool for this work. More broadly, they clearly reflect the importance of timely and complete information to robust oversight.

Collecting Input from Experts

To expand our strategic and annual planning efforts, we will continue gathering information and perspectives on emerging issues, trends, and lessons learned from the domestic and international audit and foresight communities, among others. These include advisory boards, working groups, and forums; GAO's Center for Strategic Foresight; and issue-specific and technical panels. We will also continually scan for international and domestic developments that affect the external environment in which GAO operates. During FYs 2024 and 2025, this will include:

- The ***Comptroller General's Advisory Board*** with members from the public, private, and nonprofit sectors having broad expertise related to the strategic objectives outlined in our 2022-2027 Strategic Plan.
- The ***Domestic Working Group***—composed of the Comptroller General; representatives of 20 federal, state, and local government audit organizations; and one tribal representative—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, as well as issues affecting the state and local audit community. The goal of each forum is to facilitate a discussion

among leaders and experts in various fields that encourages new partnerships, identifies actions in support of emerging issues, and facilitates knowledge sharing across the country and between levels of government.

- The **Center for Strategic Foresight** includes Fellows from around the world with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. The center leverages the knowledge of external experts and internal GAO subject matter experts to enhance our ability to identify trends, so GAO is ready to provide the Congress with analysis 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** 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** 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** 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. This panel also works to alert the Comptroller General to regional and national emerging critical issues through the lens of academic research and collaboration.
- The **Polaris Council**, a group of science, technology, and policy leaders and experts from many fields, advise us on emerging science and technology 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 federal, state, and local government performance, accountability, and transparency; and increase public trust. In FYs 2024 and 2025, 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 their relationships 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 composed of federal IGs from across the government. 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 composed of more than 190 national audit offices, is our primary vehicle for collaborating internationally. In FYs 2024 and 2025, GAO will serve on the INTOSAI Governing Board, lead its communication efforts, and contribute knowledge and assistance to 26 governance bodies and working groups on key issues such as international public-sector auditing standards, science and technology, reforms to financial system oversight, and capacity development for audit offices in developing countries.
- *Provide leadership and vision for the INTOSAI-Donor Cooperation (IDC) to facilitate the flow of financial and technical assistance to SAIs in developing countries.* IDC was established through a memorandum of understanding between INTOSAI and 23 donor organizations. The initiative coordinates efforts to strengthen Supreme Audit Institutions (SAIs) in developing countries. The focus will be to match SAIs' needs with donor funds to improve the capacity of audit organizations using a long-term strategy for 2020-2030 that was developed by GAO and endorsed by the IDC Steering Committee.
- *Adapt and update the International Auditor Fellowship Program* to further enhance the capacity of national audit offices around the world. Since the program's inception in 1979, more than 600 officials from 102 countries have participated and many go on to become Auditor General or Ministers in their respective countries. In FYs 2024 and 2025, GAO will continue to revise and update its curriculum based on best practices and feedback from participants.
- *Lead and continuously enhance the International Journal of Government Auditing*, the official communication platform for INTOSAI. Through its real-time information sharing on a redesigned website and social media platforms, as well as coverage of key international events, the INTOSAI Journal will continue to share news and knowledge among its readership in partnership with key INTOSAI bodies and external stakeholders.

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 2024 and 2025:

- *Provide leadership in INTOSAI's governing bodies and working groups.* GAO will lead and contribute to collaborative and inclusive INTOSAI programs that promote accountable, transparent, independent, and impactful public-sector auditing across the globe and in accordance with INTOSAI's Strategic Plan.

Building the Capacity of Accountability Community Partners

We will continue to grow the Center for Audit Excellence (the Center) by leveraging partnerships and expanding training and other

services to serve a diverse set of domestic and international clients. The 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 2023 and future plans include:

- ***Expanding the Center’s domestic clients and available courses.*** In FY 2023, the Center delivered courses to about 3,000 participants from about 100 different federal, state, local, nonprofit, and private organizations, such as OIGs and state audit offices. These courses included topics such as techniques for successful audit planning, selecting audit methodologies, assessing data reliability, leading audits, and developing impactful report messages and recommendations. The Center expanded its course offerings in areas on federal auditing standards and added courses on audit methods, such as surveys. The Center also expanded its technical assistance to domestic audit organizations. In FY 2024 and 2025, the Center will continue to expand its menu of classes (offered in virtual and in-person formats) on, for example, data analytics and effective writing.
- ***Strengthening international partnerships.*** The Center expanded its work and strengthened its partnerships with international donor and accountability organizations in FY 2023. The Center continued to support SAIs through its Memorandum of Understanding with the U.S. Agency for International Development, adding three new projects in Ukraine, Nepal, and Zimbabwe. It continued to provide training and advice to additional SAIs, such as the Philippines, Dominican Republic, Armenia, Georgia, and Ethiopia. The Center provided

assistance to SAIs in the Bahamas and Romania through agreements with the State Department and the World Bank, respectively. In FY 2024 and 2025, the Center 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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