September 2021

GOVERNMENT PERFORMANCE MANAGEMENT

Key Considerations for Implementing Cross-Agency Priority Goals and Progress Addressing GAO Recommendations

Accessible Version

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GAO Highlights

GOVERNMENT PERFORMANCE MANAGEMENT

Key Considerations for Implementing Cross-Agency Priority Goals and Progress Addressing GAO Recommendations

Why GAO Did This Study

The nation faces unprecedented challenges that require the federal government to perform better, be more responsive to the American people, and achieve greater results. GPRAMA provides important tools that can help decision makers address crosscutting challenges facing the federal government.

GPRAMA includes a provision for GAO to periodically report on the act's implementation. This report (1) identifies key considerations that can facilitate CAP goal implementation; and (2) assesses OMB's and agencies' progress in addressing GAO recommendations related to GPRAMA. To identify key considerations, GAO conducted focus groups with subject matter specialists with expertise in performance management and with White House Leadership Development fellows who had a role in implementing CAP goals. GAO also obtained views from OMB staff and reviewed information on OMB's role in CAP goal implementation. GAO also reviewed prior work on GPRAMA implementation. To identify progress made to address GAO recommendations, GAO reviewed actions OMB and agencies took since 2012.

What GAO Recommends

GAO has made 106 recommendations related to GPRAMA implementation, of which 24 have yet to be fully implemented. GAO believes OMB and the agencies should fully address the remaining recommendations. OMB stated that it had no comments on the report.

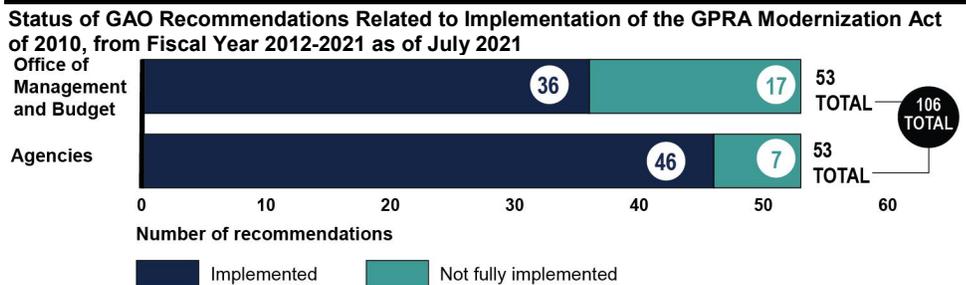View GAO-21-104704. For more information, contact Alissa H. Czyz at (202) 512-6806 or czyza@gao.gov.

What GAO Found

The enactment of the GPRA Modernization Act of 2010 (GPRAMA) aimed to create an integrated, crosscutting federal performance planning and reporting framework. The act requires the establishment of 4-year outcome-oriented goals known as cross-agency priority (CAP) goals. CAP goals cover a limited number of mission and management areas, such as improving customer experiences with federal services. The next set of CAP goals is due no later than February 2022.

GAO identified key considerations to facilitate CAP goal implementation, for example:

- **Establish the goal:** Establish a balanced set of outcome-oriented mission and management-focused goals that reflect the government's highest policy priorities.
- **Identify goal leaders and contributors:** Identify co-leaders and sub-goal leaders to facilitate leadership, continuity, and agency buy-in.
- **Identify resources to support implementation:** Dedicate resources to goal implementation, including funding, staffing, and technology.
- **Use performance information:** Focus on improving the quality and use of data to routinely assess goal progress and a shared commitment to continuous improvement.
- **Report results:** Develop communications strategies to help share success stories and outcomes of the goals.

The Office of Management and Budget (OMB) and agencies have made notable progress in implementing 82 of 106 GAO GPRAMA-related recommendations made since 2012 (see figure).

Status of GAO Recommendations Related to Implementation of the GPRA Modernization Act of 2010, from Fiscal Year 2012-2021 as of July 2021

Source: GAO analysis. | GAO-21-104704

Accessible Data for Status of GAO Recommendations Related to Implementation of the GPRA Modernization Act of 2010, from Fiscal Year 2012-2021 as of July 2021

Category	Implemented (number of recommendations)	Not fully implemented (number of recommendations)
Office of Management and Budget	36	17
Agencies	46	7

United States Government Accountability Office

For example, OMB issued guidance to agencies to expand the use of data-driven performance reviews, and agencies took steps to report on the quality of their performance information. However, OMB and agencies have not fully implemented 24 GAO recommendations in areas such as creating an inventory of federal programs and improving the transparency of publicly reported performance information. Implementing remaining recommendations would help OMB and agencies more effectively manage performance.

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Abbreviations

APG	agency priority goals
AFR	agency financial report
AGA	Association of Government Accountants
APHIS	Animal Plant and Health Inspection Service
APP	agency performance plan
APPR	annual performance plan and report
APR	annual performance report
ASPA	American Society for Public Administration
CAP	cross-agency priority
CBP	Customs and Border Protection
COO	chief operating officer
DATA Act	Digital Accountability and Transparency Act of 2014
DHS	Department of Homeland Security
DOD	Department of Defense
DOE	Department of Energy
DOJ	Department of Justice
DOT	Department of Transportation
EOP	Executive Office of the President
EPA	Environmental Protection Agency
Evidence Act	Foundations for Evidence-Based Policymaking Act of 2018
FERC	Federal Energy Regulatory Commission
FPI	Federal Program Inventory
FSA	Federal Student Aid
FTA	Federal Transit Administration
FWS	Fish and Wildlife Service
FY	fiscal year
GPRA	Government Performance Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010
GSA	General Services Administration
HHS	Department of Health and Human Services
IRS	Internal Revenue Service
LNG	liquefied natural gas
NAPA	National Academy of Public Administration
NASA	National Aeronautics and Space Administration
NDAA	William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021
NOAA	National Oceanic and Atmospheric Administration
NRC	U.S. Nuclear Regulatory Commission
NSF	National Science Foundation
OMB	Office of Management and Budget

OPM	Office of Personnel Management
OSSPI	Office of Shared Solutions and Performance Improvement
PHMSA	Pipeline and Hazardous Materials Safety Administration
PIC	Performance Improvement Council
PIO	Performance Improvement Officer
PMC	President's Management Council
SBA	Small Business Administration
STEM	science, technology, engineering, and mathematics
USAID	U.S. Agency for International Development
USDA	Department of Agriculture
VA	Department of Veterans Affairs
WHLD fellows	White House Leadership Development Program fellows

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U.S. GOVERNMENT ACCOUNTABILITY OFFICE
A Century of Non-Partisan Fact-Based Work

**441 G St. N.W.
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Congressional Committees

The nation faces unprecedented challenges that require the federal government to perform better, be more responsive to the American people, and achieve greater results. Major issues facing the nation include the Coronavirus Disease 2019 pandemic, racial equity, long-term fiscal sustainability, and climate change. Further, the federal government faces significant budget, management, and performance challenges as it seeks to achieve results for the American people. For example, in annual reports issued from 2011 to 2021, we identified more than 350 areas and more than 1,100 actions for Congress or executive branch agencies to reduce, eliminate, or better manage fragmentation, overlap, and duplication; achieve other cost savings; or enhance revenue.[1]

In addition, government-wide and individual agency weaknesses in management capacity impair efficient and effective government operations. In the 2021 update to our High-Risk List, we identified 36 areas that need broad-based transformation or are vulnerable to fraud, waste, abuse, or mismanagement. The list includes many persistent crosscutting issues that agencies have been working to address over time.[2] Concerted action on High-Risk List areas is vital to build the capacity of the federal government and make progress on the current and emerging challenges facing the nation.

The performance planning and reporting framework originally put into place by the Government Performance Results Act of 1993 (GPRA), and significantly enhanced by the GPRA Modernization Act of 2010 (GPRAMA), provides important tools that can help decision makers address challenges facing the federal government.[3] Among other things, GPRAMA requires the Office of Management and Budget (OMB) to coordinate with agencies to develop federal government priority goals

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[1]See our Duplication and Cost Savings webpage for links to the 2011 to 2021 annual reports: http://www.gao.gov/duplication-cost-savings.

[2]GAO, *High Risk Series: Dedicated Leadership Needed to Address Limited Progress in Most High-Risk Areas*, GAO-21-119SP (Washington, D.C.: Mar. 2, 2021).

[3]Pub. L. No. 103-62, 107 Stat. 285 (1993); Pub. L. No. 111-352, 124 Stat. 3866 (2011).

(known as cross-agency priority (CAP) goals)—4-year outcome-oriented goals covering a number of crosscutting mission areas—as well as goals to improve management across the federal government.[4] The most recent CAP goals were established in 2018. See appendix I for a list of the 2018-2022 CAP goals and goal statements. These include goals such as: (1) Improving Customer Experience with Federal Services; (2) Results-Oriented Accountability for Grants; and (3) Modernizing the Infrastructure Permitting Process. The next set of CAP goals is due no later than February 2022. However, the current administration may issue the next set of CAP goals in advance of that date.

GPRAMA includes a provision for us to periodically evaluate and report on its implementation.[5] Since 2012, we have issued more than 30 products in response to this provision.[6] This report (1) identifies key considerations that can facilitate the implementation of CAP goals, and (2) assesses the progress OMB and agencies have made in addressing our recommendations related to GPRAMA implementation.

To identify key considerations to facilitate the implementation of CAP goals, we conducted four focus groups in March and April 2021. Two focus groups consisted of a total of 17 subject matter specialists with expertise in performance management. Appendix II includes a list of the subject matter specialists who participated in the focus groups. The other two groups consisted of a total of 15 White House Leadership Development Program fellows (WHLD fellows) who were involved in implementing CAP goals and related activities from 2019 and 2020.[7] The views of the fellows and subject matter specialists are not generalizable to the larger populations of WHLD fellows and subject matter specialists with expertise in performance management, nor do they necessarily represent the views of all CAP goal teams.

To further aid in our identification of key considerations to facilitate the implementation of CAP goals, we obtained views from OMB, the General

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[4]31 U.S.C. § 1120(a).

[5]Pub. L. No. 111-352, § 15(b)(2), 124 Stat. at 3883–3884.

[6]See the Related Products at the end of this report.

[7]The White House Leadership Development Program engages an annual cohort of GS-15 career employees to work on the federal government's highest priority and highest impact challenges. The program is sponsored by the Executive Office of the President and managed by the General Services Administration.

Services Administration (GSA), and Performance Improvement Council (PIC) staff (housed in GSA) who were involved in establishing and managing CAP goals. We reviewed agency documents and information about CAP goals on Performance.gov, a public website. Further, we reviewed our prior reports on CAP goals, collaboration, and performance management and literature published by the subject matter specialists who participated in our focus groups.[8]

To identify key considerations to facilitate the implementation of CAP goals, we conducted a content analysis of the focus group results, agency information, our prior reports, and literature published by our selected subject matter specialists. We shared our initial list of key considerations with the focus group participants for their technical comments and views, and incorporated their comments as appropriate. We did not assess the implementation of the 2018-2022 CAP goals because a new set of CAP goals was being established during our review.

To evaluate the extent to which agencies have addressed recommendations related to GPRAMA implementation, we reviewed our related prior work and actions OMB and agencies have taken since GPRAMA was enacted.[9] Specifically, we examined the progress OMB and agencies have made in addressing our recommendations concerning GPRAMA implementation or requirements. We present those recommendations and related progress updates by four themes previously identified by our GPRAMA-related work: (1) addressing cross-cutting issues, (2) use of performance information, (3) daily operations' alignment with results, and (4) transparent and open government.[10] To

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[8]GAO, *Managing for Results: OMB Improved Implementation of Cross-Agency Priority Goals, But Could Be More Transparent About Measuring Progress,* GAO-16-509 (Washington, D.C.: May 20, 2016); *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals,* GAO-14-526 (Washington, D.C.: June 10, 2014); *Managing for Results: A Guide for Using the GPRA Modernization Act to Help Inform Congressional Decision Making.* GAO-12-621SP (Washington, D.C. June 15, 2012); *Managing for Results: GAO's Work Related to the Interim Crosscutting Priority Goals under the GPRA Modernization Act,* GAO-12-620R (Washington, D.C.: May 31, 2012); *Results-Oriented Cultures: Implementation Steps to Assist Mergers and Organizational Transformations,* GAO-03-669 (Washington, D.C.: July 2, 2003); and *Executive Guide: Effectively Implementing the Government Performance and Results Act,* GAO/GGD-96-118 (Washington, D.C.: June 1, 1996).

[9]GAO, *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges,* GAO-17-775 (Washington, D.C.: Sept. 29, 2017).

[10]GAO-17-775.

obtain the updated status of recommendations that have yet to be implemented, we reviewed our current and prior work, communicated with OMB staff and agency officials, and reviewed related agency documents. We also discussed successful practices the subject matter specialists viewed as important to the implementation of GPRAMA. Appendix III includes more details on our objectives, scope, and methodology.

We conducted this performance audit from January 2021 to September 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

More than 10 years ago, the enactment of GPRAMA updated the GPRA to create a more integrated, crosscutting performance planning and reporting framework at both the government-wide and agency levels. GPRAMA and related guidance established the following requirements and practices:

- **CAP goals:** At the government-wide level, at least every 4 years OMB is to coordinate with agencies to establish CAP goals. CAP goals are outcome-oriented crosscutting goals that cover a limited number of mission areas and management areas.[11] For example, the 2018-2022 mission-focused CAP goals covered issues such as infrastructure permitting and security clearance reform, and the management-focused goals covered issues such as human capital, customer service, and improper payments.

- **Agency priority goals (APGs):** At the agency level, every 2 years, GPRAMA requires that the heads of certain agencies, in consultation with OMB, identify a subset of agency performance goals to reflect the agencies' highest priorities.[12]

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[11]31 U.S.C. § 1120(a). For more information on current and prior CAP goals, see www.performance.gov.

[12]31 U.S.C. § 1120(b).

- **Data-driven reviews:** Agency leaders and managers are to meet at least quarterly to review data and drive progress toward key performance goals and other management-improvement priorities. Similarly, the Director of OMB, with relevant parties, is to review progress toward each CAP goal.[13]

- **Strategic Reviews:** OMB guidance implementing GPRAMA directs agency leaders to annually assess progress toward achieving each strategic objective using a broad range of evidence.[14]

- **Federal program inventory:** GPRAMA, as amended, requires OMB to make a list of all federal programs identified by agencies publicly available on a central government-wide website.[15] For each program, the information on the website is to include a description of the purposes of the program, how the program contributes to the agency's missions and goals, funding for the current fiscal year and the previous 2 fiscal years among other financial information, the contribution of the program activity to the agency's mission and goals, and related evaluations, among other things.[16]

- **Public website:** GPRAMA requires a single, government-wide performance website to communicate government-wide and agency performance information. Among other things, the website—implemented by OMB as Performance.gov—is to include (1) information on CAP goals and APGs, including quarterly progress updates, and (2) agency strategic plans, annual performance plans, and annual performance reports.[17]

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[13]31 U.S.C. § 1121(a), (b).

[14]OMB, *Preparation, Submission and Execution of the Budget*, Circular No. A-11, part 6, (July 2020).

[15]31 U.S.C. § 1122(a). GPRAMA as originally enacted include a provision requiring an inventory of federal programs. Pub. L. No. 111-352, § 7, 124 Stat. 3866, 3876 (2011). The William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 expanded these requirements. Pub. L. No. 116-283, div. H, § 9601, 134 Stat. 3388, 4823–4828 (2021).

[16]GPRAMA defines program activity as specific activity or project as listed in the program and financing schedules of the annual budget of the U.S. government. 31 U.S.C. § 1115(h)(11).

[17]31 U.S.C. § 1122; OMB, Circular No. A-11, pt. 6, § 210.5 (2020). The federal program inventory is to be made available on Performance.gov or another appropriate federal government website where related information is made available, as determined by OMB. 31 U.S.C. § 1122(a)(2)(B).

GPRAMA and related guidance also established leadership positions and a council, as shown in table 1:

Table 1: Selected Leadership Positions within Agencies and Councils for GPRA Modernization Act (GPRAMA) Implementation

Leadership positions and council	Roles and responsibilities
Chief Operating Officer (COO)	The deputy agency head is designated COO, with overall responsibility for improving agency management and performance (31 U.S.C. § 1123).
Performance Improvement Officer (PIO)	The PIO reports directly to the COO and assists the agency head and COO with various performance management activities (31 U.S.C. § 1124(a)).
Goal leaders	Goal leaders develop strategies to achieve goals, manage execution, and regularly review performance. GPRAMA requires goal leaders for CAP goals and agency performance goals, including APGs (31 U.S.C. §§ 1115(a)(3), (b)(5)(E), 1120(b)(1)(C)).
Performance Improvement Council (PIC)	The PIC assists OMB with improving the performance of the federal government and achieving the CAP goals. This includes facilitating the exchange of useful practices and developing tips and tools to strengthen agency performance management. The PIC is chaired by the Deputy Director for Management at OMB and includes agency PIOs from each of the 24 Chief Financial Officers Act agencies (31 U.S.C. § 1124(b)).
President's Management Council (PMC)	The PMC, established by Presidential memorandum, is comprised of OMB's Deputy Director for Management and the COOs of major departments and agencies, among other individuals. Its responsibilities include improving overall executive branch management and implementing the President's Management Agenda.

Source: GAO analysis of GPRAMA and OMB guidance. | GAO-21-104704

OMB, GSA, and the White House Leadership Development Program (WHLD) fellows also have roles in implementing GPRAMA.

- **OMB:** GPRAMA directs OMB to coordinate with agencies to develop CAP goals and develop a federal government performance plan on how CAP goals will be achieved.[18] OMB also develops federal program inventory and implements Performance.gov.[19] Further, OMB has provided guidance to agencies for implementing GPRAMA and subsequent laws in its annual budget guidance, Circular No. A-11.[20] In recent years, OMB has used that guidance to integrate the

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[18]31 U.S.C. §§ 1115(a), 1120(a).

[19]31 U.S.C. § 1122.

[20]See, OMB, *Preparation, Submission and Execution of the Budget*, Circular No. A-11, part 6, (July 2020).

implementation of various laws and initiatives, including GPRAMA, into the *Federal Performance Framework*.[21]

- **GSA:** GSA's Office of Shared Solutions and Performance Improvement (OSSPI) works closely with OMB to support CAP goal implementation. OSSPI also supports the PIC and other executive councils.

- **WHLD Program Fellows:** The fellows are assigned to CAP goal teams and other cross-agency initiatives to expose emerging agency leaders to cross-agency issues and address the need for strong leadership on the CAP goals, while leveraging existing resources.

Key Considerations that Can Facilitate CAP Goal Implementation

CAP goals are designed to focus on longer-term or complex outcomes involving multiple agencies, programs, or entities. The nature of the CAP goals is such that managing their successful implementation can be challenging. The focus groups, our prior reports, and agency documents resulted in the identification of 10 key considerations (see figure 1) to help facilitate the implementation of GPRAMA requirements and related OMB guidance. We grouped these key considerations into five broad actions for CAP goal implementation, drawn from GPRAMA requirements and prior work.[22]

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[21]On December 23, 2020, OMB revised OMB Circular A-11 and removed guidance on the *Federal Performance Framework* in its entirety to reduce the burden and expense by streamlining or eliminating processes that the prior administration described as not leading to impactful change or measurable efficiencies. In March 2021, OMB reinstated this guidance. The memorandum re-establishing this guidance stated that OMB will work in partnership with agencies and seek input from key stakeholders inside and outside government to identify improvements that can be made to the effectiveness of the performance framework. For more information, see: OMB, OMB-M-21-22, *Update to Implementation of Performance Management Statutes*. March 24, 2021.

[22]The key considerations were developed from our focus group discussions with former WHLD fellows and subject matter specialists and their supporting research, OMB and GSA information, and our prior work and leading practices on CAP goals, collaboration, and performance management. For example, in 2017, the PIC identified lessons learned and best practices for CAP goals through interviews with CAP goal leaders and teams. *Considerations for CAP Goal Success,* GSA (2017). Some of our key considerations are consistent with our prior work on leading collaboration practices and best practices identified by the PIC. The five CAP goal actions are based on GPRAMA requirements and our prior work. See GAO-16-509.

Figure 1: Key Considerations to Facilitate the Implementation of Cross-Agency Priority Goals

Actions to implement cross-agency priority (CAP) goals	Key considerations
Establish the goal	• Establish a balanced set of outcome-oriented mission and management-focused goals that reflect the government's highest policy priorities. • Engage goal teams and key stakeholders in early development of outcome-oriented goals and performance measures.
Identify goal leaders and contributors	• Identify co-leaders and sub-goal leaders to facilitate leadership, continuity, and agency buy-in. • Clarify and agree on roles, responsibilities, and decision-making processes for goal teams.
Identify resources to support implementation	• Dedicate resources to goal implementation, including funding, staffing, and technology. • Create a repository of lessons learned to share across goal teams.
Use performance information	• Focus on improving the quality and use of data to routinely assess goal progress and a shared commitment to continuous improvement.
Report results	• Report on actions taken to develop performance measures and other progress measures. • Assess and report progress on goal achievement at the end of the goal periods. • Develop communications strategies.

Source: GAO analysis of focus group results, agency documents, Performance.Gov, and GAO reports. | GAO-21-104704

Accessible Information for Figure 1: Key Considerations to Facilitate the Implementation of Cross-Agency Priority Goals

Actions to implement cross-agency priority (CAP) goals	Key considerations
Establish the goal	• Establish a balanced set of outcome-oriented mission and management-focused goals that reflect the government's highest policy priorities. • Engage goal teams and key stakeholders in early development of outcome-oriented goals and performance measures.
Identify goal leaders and contributors	• Identify co-leaders and sub-goal leaders to facilitate leadership, continuity, and agency buy-in. • Clarify and agree on roles, responsibilities, and decision-making processes for goal teams.
Identify resources to support implementation	• Dedicate resources to goal implementation, including funding, staffing, and technology. • Create a repository of lessons learned to share across goal teams.
Use performance information	• Focus on improving the quality and use of data to routinely assess goal progress and a shared commitment to continuous improvement.
Report results	• Report on actions taken to develop performance measures and other progress measures. • Assess and report progress on goal achievement at the end of the goal periods. • Develop communications strategies.

GPRAMA-Related Requirements

GPRAMA requires OMB to coordinate with agencies to develop priority goals to improve the performance and management of the federal government. These goals are to include (1) outcome-oriented goals covering a limited number of cross cutting policy areas, and (2) goals for management improvements needed across the federal government including financial management, human capital management, information technology management, procurement and acquisition management, and real property management. The goals are to be long term in nature and updated or revised at least every 4 years.

When developing adjusting the goals, OMB is required to consult periodically or at least once every 2 years with Congress.

OMB is required to identify major management challenges (such as issues we identified as high risk or issues identified by an Inspector General) that are government-wide or cross cutting in nature and describe plans to address such challenges, including relevant performance goals, performance indicators, and milestones.

OMB guidance A-11 states that agencies should build coalitions internally and with other federal agencies, and engage delivery partners such as state and local governments, and nonprofit and private sector organizations to achieve program goals.

Source: 31 U.S.C. §§ 1115(a)(6), 1120(a), OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, pt. 6, § 220.12 (April 2021). | GAO-21-104704

Establish the Goal

Establish a balanced set of outcome-oriented mission and management-focused goals that reflect the government's highest policy priorities. Both WHLD fellows and subject matter specialists in our focus groups said CAP goals should reflect the government's highest policy priorities with support from the President's Management Council, and other high-level officials. This linkage supports leadership engagement and provides strong incentives to implement the CAP goals throughout the federal government. In our prior work on collaborative groups, we have found top-level leadership commitment from the President, Congress and other high-level officials can enable support for organizations within the federal government to collaborate effectively with

one another.[23] In our September 2012 report on interagency collaborative mechanisms, we also found that the influence of leadership can be strengthened by a direct relationship with the President, Congress, other high-level officials, or all of these officials.[24] Subject matter specialists from our focus groups recommended increasing the number of mission-focused CAP goals to better balance the goals between mission and management issues. In more recent CAP goal cycles, there have been fewer mission-focused goals compared to management-focused goals. Subject matter specialists said increasing the number of mission-focused goals can help achieve the administration's policy priorities.

We have previously identified areas that would benefit from improved cross-agency collaboration, including the CAP goal governance structure. For example, in November 2017, we found that the federal government lacked a coordinated approach to improve child well-being. A coordinated federal approach should take into account the interrelatedness of federal actions and policies that aim to improve the lives of children. We recommended that OMB consider developing a goal that addresses a coordinated federal approach to child well-being among its next set of CAP goals. In June 2021, we designated this recommendation as a priority open recommendation to OMB.[25]

As of April 2021, OMB staff said a process to identify a new set of CAP goals to reflect the administration's policy and management priorities was underway. OMB staff noted that CAP goals, per GPRAMA, are typically reserved for a limited set of priorities and consider various factors, including the perspectives of stakeholders and relevant congressional committees. We continue to believe that by developing a CAP goal related to child well-being, OMB could provide an opportunity across the federal government to better address the needs of children in ways that take into account the interrelatedness of federal actions and policies that aim to improve child well-being.

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[23]GAO, *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, GAO-12-1022 (Washington, D.C.: Sept. 27, 2012).

[24]GAO, *Managing for Results*: *Implementation Approaches Used to Enhance Collaboration in Interagency Groups*, GAO-14-220 (Washington, D.C.: Feb. 14, 2014).

[25]GAO, *Priority Open Recommendations: Office of Management and Budget*, GAO-21-567PR (Washington, D.C.: June 24, 2021).

Further, our work on duplication, overlap, and fragmentation issues, and High-Risk issues, has identified persistent crosscutting challenges that require the coordinated efforts of more than one federal agency, level of government, or sector. For example, our High-Risk List identifies areas that continue to require federal leadership and cross-agency strategies in areas such as food safety, cybersecurity, climate change, and drug misuse (see table 2).[26]

Table 2: Examples of High-Risk Areas Requiring Federal Leadership and Crosscutting Strategies

High risk area	Actions needed for federal leadership and crosscutting strategies
Improving Federal Oversight of Food Safety	A government-wide approach is needed to address fragmentation in the federal food safety oversight system.
Ensuring the Cybersecurity of the Nation	Federal agencies and other entities need to take urgent actions to implement a comprehensive cybersecurity strategy, perform effective oversight, secure federal systems, and protect cyber critical infrastructure, privacy, and sensitive data.
Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks	To reduce its fiscal exposure to climate change, the federal government needs a cohesive, strategic approach with strong leadership and the authority to manage risks across the entire range of related federal activities.
National Efforts to Prevent, Respond to, and Recover from Drug Misuse	Federal agencies must effectively coordinate and implement a strategic national response to drug misuse and make progress toward reducing rates of drug misuse and the resulting harmful effects to society.

Source: GAO, *High-Risk Series: Dedicated Leadership Needed to Address Limited Progress in Most High-Risk Area*, GAO-21-119SP. | GAO-21-104704

Engage goal teams and key stakeholders in early development of outcome-oriented goals and performance measures. WHLD fellows from our focus groups said that CAP goal leaders are responsible for coordinating efforts to implement each goal. Thus, goal leaders should engage goal teams and key stakeholders to help identify the logical relationship between the goal team's activities and the desired outcome to ensure the teams understand and agree with the performance measures. GPRAMA also requires OMB to consult with Congress at least once every 2 years.[27] The requirement for consultations is intended to ensure that each Congress has input on agency goals, objectives,

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[26]GAO-21-119SP and *2021 Annual Report: New Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Billions in Financial Benefits*, GAO-21-455SP (Washington, D.C.: May 12, 2021).

[27]31 U.S.C. § 1120(a)(4). See also, GAO, *Managing for Results: A Guide for Using the GPRA Modernization Act to Help Inform Congressional Decision Making*, GAO-12-621SP (Washington, D.C.: June 15, 2012).

strategies, and performance measures, including for crosscutting priority goals.[28]

Subject matter specialists from our focus groups said CAP goal teams can develop policy goals and performance metrics that capture the nature of cross-agency efforts and partnerships. Additionally, they also stated, CAP goal teams should have a network approach and consider involving relevant state and local governments, and public and private nonprofit organizations in the development and implementation of performance measures and outcomes for CAP goals. Similarly, we previously reported that it is important to involve key stakeholders early in the development of outcome-oriented performance measures.[29] Early stakeholder involvement can help CAP goal teams ensure that their efforts and resources are targeted towards the highest priorities.

[28]*See* S. Rep. No. 111-372, at 4–5 (2010).

[29]GAO/GGD-96-118.

GPRAMA-Related Guidance

OMB guidance A-11 states that CAP goal leader(s) are officials named by the Director of OMB who will be held accountable for leading implementation efforts to achieve the goal. CAP goal leaders are to lay out strategies to achieve the goal, manage execution, regularly review performance, engage others as needed, and make course corrections as appropriate.

According to OMB guidance each cross-agency priority goal has at least two goal leaders from both the Executive Office of the President and key agencies who will manage the processes by which goals are executed and who will share accountability for progress.

OMB guidance directs CAP goal leaders to engage officials from contributing agencies by leveraging existing working groups, committees, and councils.

Source: OMB Cir. A-11, pt. 6, § 220.12. | GAO-21-104704

Identify Goal Leaders and Contributors

Identify co-leaders and sub-goal leaders to facilitate leadership, continuity, and agency buy-in. According to both WHLD fellows and subject matter specialists from our focus groups, including goal leaders from agencies allows for agency leadership to more effectively engage with CAP goals and leverage agency resources along with securing agency buy-in to promote greater coordination across multiple agencies. Similarly, we found that increased leadership engagement can lend credibility to collaborative efforts.[30] In 2016, we found that OMB's inclusion of agency co-leads for each CAP goal in addition to entities within the Executive Office of the President helped facilitate the governance of CAP goals.[31]

WHLD fellows from our focus group said sub-goal or strategy leaders can help implement CAP goals successfully by providing leadership and continuity at the sub-goal or strategy level, particularly if there are changes in CAP goal leadership. CAP goals are divided into sub-goals or strategies that contribute to the achievement of the broader goal. For example, the *Improving Customer Experience CAP* goal has three

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[30]GAO-12-1022.

[31]GAO-16-509.

strategies, (1) improve the digital experience, (2) increase transparency to drive accountability, and (3) apply proven practices to raise the standard of service in priority areas.[32]

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[32]January 2021*, Improving Customer Experience Progress Update (*https://trumpadministration.archives.performance.gov/CAP/cx/*).*

GPRAMA-Related Requirements and Guidance

GPRAMA requires OMB, in coordination with agencies, to develop a federal government performance plan on how CAP goals will be achieved. OMB guidance further directs implementation teams to develop an action plan explaining how the federal government will execute on the goal. The action plan is to include contributing agencies and programs; performance measures and targets; and milestones, indicators and governance for the goal. Under OMB guidance, goal leaders are responsible for ensuring the action plan is updated over the lifetime of the goal, at least quarterly, as experience is gained and new information is learned.

Source: 31 U.S.C. § 1115(a); OMB Cir. A-11, at § 220.12. . | GAO-21-104704|

Clarify and agree on roles, responsibilities, and decision-making processes for goal teams. Both WHLD fellows and subject matter specialists from our focus groups and OMB staff said that establishing a clear decision-making framework and adjusting as experience is gained could help facilitate the implementation of CAP goals. We previously recommended that OMB develop guidance similar to what exists for APGs and strategic objective reviews, outlining the purposes of CAP goal progress reviews, expectations for how the reviews should be carried out, and the roles and responsibilities of CAP goal leaders, agency officials, and OMB and PIC staff in the review process.[33] In July 2014, OMB released updated guidance on the management of CAP goals, which more clearly defined the roles of CAP goal leaders, included information on the purpose of these CAP goal reviews, and referred CAP goal leaders to more detailed guidance and leading practices for conducting successful performance reviews.

WHLD fellows said it could be challenging to identify who would be approving decisions for CAP goals at different levels of leadership and sponsoring agencies. They emphasized that it would be helpful if goal teams defined the decision-making process at the sub-goal or strategy level and in sponsoring agencies to facilitate progress. We previously found that clarity about roles and responsibilities, including decision-

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[33]GAO, *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals,* GAO-14-526 (Washington, D.C.: June 10, 2014).

making, can facilitate collaboration.[34] In addition, we reported that milestones in CAP goal action plans helped the goal teams reach agreement on their respective roles and responsibilities, and have helped agencies align their activities with the strategies to implement the goal.[35]

Identify Resources to Support Implementation

Dedicate resources to goal implementation, including funding, staffing, and technology. Subject matter specialists and WHLD fellows in our focus groups stated that dedicating resources to CAP goals helps to facilitate their implementation. Both WHLD fellows and subject matter specialists said identifying agency officials to participate in the CAP goal, including the relevant skills, capacity, and incentives, can help ensure the goal is adequately resourced. Our prior work on leading collaboration practices has also shown that identifying resources, such as staffing and technology is important for effective collaboration.[36] We reported that developing such resources as information-sharing websites and integrated electronic reporting processes and procedures, and negotiating data-sharing arrangements can enhance and sustain the success of cross-agency collaboration.[37]

GSA's Office of Shared Solutions and Performance Improvement partners with OMB on CAP goal implementation, and provides additional staffing support. In addition, since 2016, heads of executive departments and agencies, with OMB approval, have had the authority to transfer up to $15 million for purposes of improving coordination, reducing duplication, and overseeing other activities related to implementing CAP goals.[38] OMB staff told us that they proposed this means of funding crosscutting activities in response to lessons learned from the interim CAP goal

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[34]GAO-12-1022.

[35]GAO-16-509.

[36]GAO-12-1022.

[37]GAO-12-1022.

[38]Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, div. E, § 721, 129 Stat. 2242, 2477 (2015); Consolidated Appropriations Act, 2017, Pub. L. No. 115-31, div. E, § 721, 131 Stat. 135, 381 (2017); Consolidated Appropriations Act, 2018, Pub. L. No. 115-141, div. E, § 721, 132 Stat 348, 592 (2018); Consolidated Appropriations Act, 2019, Pub. L. No. 116-6, div. D, § 721, 133 Stat. 13, 191 (2019); Consolidated Appropriations Act, 2020, Pub. L. No. 116-63, div. C, § 721, 133 Stat. 2317, 2489 (2019); Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. E, § 721, 134 Stat 1182, 1434 (2020).

process, feedback from agencies, and our work on enhancing collaboration in interagency groups.[39]

Create a repository of lessons learned and other resources to share across goal teams. WHLD fellows said goal teams would benefit from building a catalogue of lessons learned and templates that could be shared across goal teams. The PIC works with OMB in facilitating the exchange of useful practices and developing tips and tools to strengthen and conduct implementation planning and coordination on crosscutting performance areas. For example, the PIC published a goal playbook with a set of strategies to help goal teams, including those for CAP goals, to set, plan, and execute goals The PIC also identified lessons learned and best practices for CAP goal implementation through interviews with CAP goal leaders and teams.[40]

Because some of the CAP goals over several goal periods have addressed similar issues since 2012, WHLD fellows said that it would be helpful to centralize resources, such as data-sharing arrangements and information-sharing websites that consolidate lessons learned, for goal teams to use that span the CAP goals' 4-year periods. For example, both WHLD fellows and subject matter specialists stated that it would be helpful to share templates for interagency data-sharing agreements among goal teams. Additionally, they stated that a repository of lessons learned can limit duplicative efforts to address similar cross-agency challenges. Actions taken to create a repository of lessons learned and other resources can help strengthen capacity within individual CAP goal teams as well as across agencies.

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[39]GAO-16-509.

[40]For more information on the PIC goal playbook, see: https://www.pic.gov/goalplaybook/ and 2017 CAP Goal Lessons Learned (Phase 2: Plan) https://www.pic.gov/pic-resources/. *Considerations for CAP Goal Success,* GSA (2017).

GPRAMA-Related Requirements and Guidance

GPRAMA requires OMB and the appropriate lead government official to review the progress achieved during the most recent quarter, overall trend data, and the likelihood of meeting the planned level of performance for each CAP goal. OMB is also required to, among other things, assess whether agencies, organizations, program activities, regulations, tax expenditures, policies, and other activities are contributing as planned to each CAP goal. OMB guidance directs goal teams to take into account our leading practices for implementing these data-driven reviews.

Source: 31 U.S.C. § 1121(a); OMB Cir. A-11, at § 220.12. | GAO-21-104704

Use Performance Information

Focus on improving the quality and use of data to routinely assess goal progress and shared commitment to continuous improvement. According to subject matter specialists from our focus groups and our prior work, it is critical for CAP goal teams to use performance information to continuously improve organizational processes, identify performance gaps, and set improvement goals. Subject matter specialists from our focus groups also said that there are opportunities to improve data-driven reviews by focusing on the quality and governance of the data used to measure results.[41] They said leadership appreciation for data and improving data standards and systems can lead to improvements in data quality.

We also previously reported that data of sufficient quality are needed to determine whether programs are achieving their intended results.[42] A strong data governance framework—comprised of various activities, including the authorities, roles, responsibilities, organizational structures,

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[41]We previously reported on practices for data-driven reviews. See GAO-14-526, GAO, Managing for Results: Practices for Effective Agency Strategic Reviews. GAO-15-602. (Washington, D.C.: July 29, 2015.); GAO, *Managing for Results: Data-Driven Performance Reviews Show Promise but Agencies Should Explore How to Involve Other Relevant Agencies*, GAO-13-228 (Washington, D.C.: Feb. 27 2013), and GAO, *Managing for Results: Enhancing Agency Use of Performance Information for Management Decision Making*, GAO-05-927, (Washington, D.C.: Sept. 9, 2005).

[42]GAO, *Data Governance: Agencies Made Progress in Establishing Governance, but Need to Address Key Milestones*, GAO-21-152 (Washington, D.C.: Dec. 16, 2020).

processes, policies, standards, and resources—is essential to ensure data are of a sufficient quality for their intended use. Congressional consultations also provide agencies with opportunities to share information on their performance and confirm that various committees are getting the types of performance information they need.[43]

In addition to improving data quality and use, subject matter specialists said CAP goal teams should foster a shared commitment to a culture of continuous improvement. Additionally, subject matter specialists said goal teams, agencies, and stakeholders should clarify their involvement and their joint commitment to the successful implementation of CAP goals. WHLD fellows also emphasized presenting progress reviews to CAP goal teams and agencies within a framework of continuous learning, rather than making it a punitive exercise. OMB staff told us in June 2021 that, similarly, their guidance encourages agencies to incorporate opportunities for organizational learning in their data-driven and strategic reviews.[44]

> **GPRAMA-Related Requirements**
> GPRAMA requires OMB to publish certain information regarding CAP goals on a public website. OMB publishes this information on www.performance.gov.
> Source: 31 U.S.C. § 1122(c). | GAO-21-104704

Report Results

Report on actions taken to develop performance measures and other progress measures. CAP goal teams work to implement policies and activities that span multiple agencies, and in some cases government-wide. As a result, determining if the CAP goal is making progress each quarter can be challenging. In our prior work, we found that it is important that the goal teams clearly communicate the steps they are taking to develop performance measures and other measures of progress, such as milestones, to ensure that the measures will be aligned with major activities and clearly understood by contributors to the goals.[45]

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[43]GAO-12-621SP.

[44]OMB, *Preparation, Submission and Execution of the Budget*, Circular No. A-11, part 6 (July 2020).

[45]GAO-16-509.

In 2016, we found that actions taken in developing performance measures and tracking progress, as well as measuring the success of strategy execution and impact, can increase the transparency of CAP goal progress. We recommended that OMB and the PIC report the actions that CAP goal teams were taking, or planned to take, to develop performance measures and quarterly targets on Performance.gov.[46] In March 2019, OMB staff we spoke with told us that, in response to our recommendation, OMB and the PIC had worked with CAP goal teams to develop new performance measures and quarterly targets for their goals. OMB and the PIC also worked with agencies in certain crosscutting areas to improve reporting on their goals and measures, and were leveraging GSA's information technology systems to create dashboards with key performance indicators on the Performance.gov pages for CAP goals as needed.[47]

Our 2016 report concluded that with improved performance information, the CAP goal teams would be better positioned to demonstrate the progress that they were making, and would help ensure goal achievement at the end of the goal period.[48] A subject matter specialist included in our focus groups said building a culture of continuous learning and improvement allows CAP goal teams to use their data and other evidence to make progress on outcomes and find ways to improve performance measures. For example, participants from our focus groups said, to help address hesitancy in reporting on CAP goal progress, CAP goal teams can foster a shared culture of continuous learning and improvement as they are reviewing progress. OMB's guidance on evidence-based policymaking reinforces the importance of creating a more evidence-based government and building a culture of learning and evidence across government. This process should be one of collective learning and continuous improvement with the flexibility to pivot and adjust as needed.[49]

Assess and report progress on goal achievement at the end of the goal periods. WHLD fellows from our focus groups said that it would help

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[46]GAO-16-509 and GAO-14-526.

[47]GAO-16-509.

[48]GAO-16-509.

[49]See OMB, OMB M-21-27, *Evidence-Based Policymaking: Learning Agendas and Annual Evaluation Plans* (June 30, 2021).

facilitate future CAP goal implementation if there were an assessment and reporting on whether the CAP goals were achieved at the end of the 4-year goal period. We previously reported that discussing the relationship between reported annual performance information and strategic goals and missions can be important to help users understand the relationship between the goal team's efforts to accomplish strategic goals and the achievement of its strategic goals.[50] For example, we noted that final reporting that includes baseline and trend data would enable decision makers to assess performance more fully. Those data would show the extent to which there has been progress over time and decision makers could use historical data to assess performance. It could also provide important context for future CAP goals.

Develop communications strategies. Subject matter experts and fellows said establishing communications strategies could help to communicate the value of the CAP goals to key stakeholders and the public. The PIC has identified lessons learned and best practices through interviews with CAP goal leaders and teams for planning CAP goals including (1) communicating internally early and often during the planning phase to get agency buy-in, (2) clearly articulating the value of the effort for key stakeholders, and (3) building a strategic communication plan that extends beyond reporting on Performance.gov.[51] GSA officials said in June 2021 that each CAP goal has a web page on Performance.gov that can be used to publicly share information related to each goal, including links to social media and public events. OMB staff also said, in June 2021, that OMB posts CAP goals' highlights in a blog on Performance.gov.

The subject matter specialists and fellows also said, it can be helpful to have a dedicated staff to assist in executing communication strategies. GSA officials said that its Office of Shared Solutions and Performance Improvement has a communications team that also manages Performance.gov. Some fellows said GSA provided CAP goal teams with access to their communication staff and that this access helped support their collaborative efforts. Fellows from our focus group said sharing success stories through social media platforms to advertise the goals can reach a wider audience beyond users of traditional platforms, such as Performance.gov. To generate CAP goal interest and open dialogue,

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[50]GAO/GGD-96-118.

[51]For more information, see 2017 CAP Goal Lessons Learned (Phase 2: Plan) https://www.pic.gov/pic-resources/.

focus group participants also suggested having fellow's present success stories and outcomes to agencies and other internal stakeholders.

OMB and Agencies Have Made Progress Addressing Our Recommendations on GPRAMA Implementation

Key Governance Challenges

GPRAMA establishes a framework aimed at taking a more crosscutting and integrated approach to federal performance. Since its enactment, we have made 106 recommendations to OMB and agencies to improve their implementation of GPRAMA related to the following key governance challenges:[52]

> **View from Subject Matter Focus Group Participants**
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> A key benefit of GPRAMA and related guidance is that they established routines and leadership positions that have institutionalized the use of performance information at federal agencies, including strategic reviews and data-driven performance reviews. For example, a participant said strategic reviews provide a framework for strategies that reach across programs can be a valuable forum for discussing strategic approaches to achieving broader outcomes.
>
> Source: GAO. | GAO-21-104704

- **Addressing crosscutting issues.** Many of the meaningful results that the federal government seeks to achieve, such as those related to ensuring public health, providing homeland security, and promoting economic development, require the coordinated efforts of more than one federal agency, level of government, or sector. Various GPRAMA provisions are aimed at addressing crosscutting issues, such as CAP goals and the federal program inventory, which, along with related performance and funding information, could provide decision makers

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[52]For additional detailed examples of recommendations we have made to agencies that are not specific to our series of GPRAMA reports, and the subsequent actions they have taken, see appendix V.

with critical information that could be used to better address crosscutting issues.

- **Ensuring performance information is useful and used.** GPRAMA requires OMB and agencies to use performance information to achieve performance goals and improve agency performance.[53] GPRAMA requires agencies to disclose information about the accuracy and validity of their performance data and actions to address limitations to the data.[54] Our previous work has shown that improving the usefulness of performance information is one practice that can facilitate greater use of performance information.[55] Furthermore, our previous work has shown that using performance information in decision-making is essential to improving results.[56] According to OMB, performance information is one of several types of evidence that leaders can use to inform decisions.[57]

- **Aligning daily operations with results.** GPRAMA provisions—such as the requirement that agencies identify goal leaders for all performance goals, including their APGs—promote linkages between individual performance and agency results.[58] OMB Circular A-11 guidance that directs OMB to identify goal leaders for CAP goals also

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[53] 31 U.S.C. § 1121(a)(b).

[54] 31 U.S.C. §§ 1115(b)(8), 1116(c)(6).

[55] GAO-05-927.

[56] See, for example, GAO-17-775; GAO, *Managing for Results: Implementation of GPRA Modernization Act Has Yielded Mixed Progress in Addressing Pressing Governance Challenges,* GAO-15-819 (Washington, D.C.: Sept. 30, 2015); *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges,* GAO-13-518 (Washington, D.C.: June 26, 2013); and GAO-05-927.

[57] The Foundations for Evidence-Based Policymaking Act of 2018 (Evidence Act) established a framework for federal evidence-building activities. Pub. L. No. 115-435, § 101, 132 Stat. 5529, 5529-34 (2019). The Evidence Act amended GPRAMA adding evidence-building plans and capacity assessments as parts of agencies' strategic plans. It also requires annual evaluation plans that are connected to GPRAMA's annual performance plans. For more information on federal evidence building activities, see GAO, *Evidence-Based Policymaking: Selected Agencies Coordinate Activities, but Could Enhance Collaboration*, GAO-20-119 (Washington, D.C.: Dec. 4, 2019). In addition, linking performance and cost information could facilitate effective and efficient decision-making. See GAO, *Federal Financial Management: Substantial Progress Made since Enactment of the 1990 CFO Act; Refinements Would Yield Added Benefits*, GAO-20-566 (Washington, D.C.: Aug. 6, 2020).

[58] 31 U.S.C. §§ 1115(a)(3), (b)(5)(E), 1120(b)(1)(C).

promotes linkages between individual performance and agency results.[59] Agencies can align daily operations with desired results through the use of performance management practices.[60]

- **Building a more transparent and open government.** GPRAMA requires OMB and agencies to make information on programs, priority goals, and results publicly available.[61] Properly implementing these requirements increases federal transparency.[62]

Progress Made in Implementing Our GPRAMA Recommendations

OMB and agencies have made progress in addressing our recommendations related to these challenges implementing GPRAMA. Since GPRAMA's enactment, we have made 106 recommendations to improve the implementation of the act. Eighty-two of the 106 recommendations have been implemented, as of July 2021.

As shown in figure 2 below, of the total 106 recommendations, half (53) of them are directed to OMB. For the 36 recommendations that OMB has fully implemented, many represent revisions to guidance to better reflect GPRAMA's requirements or to enhance implementation. Many of the 17 recommendations to OMB that are not fully implemented deal with long-

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[59]OMB, Circular No. A-11, pt 6, § 220.12 (2020).

[60]In 2003, we identified nine key practices for effective performance management that collectively create a "line of sight" between individual performance and organizational success. For more information, see GAO, *Results-Oriented Cultures: Creating a Clear Linkage between Individual Performance and Organizational Success,* GAO-03-488 (Washington, D.C.: Mar.14, 2003).

[61]31 U.S.C. § 1122.

[62]The transparency requirements in GPRAMA—to retain public information on the programs, priority goals, and results—are part of a broader set of statutory provisions requiring increased transparency by the federal government. These statutes include the Federal Funding Accountability and Transparency Act of 2006, as amended by the Digital Accountability and Transparency Act of 2014, which requires agencies to make spending data publicly available; the Open, Public, Electronic and Necessary Government Data Act of 2018 , which requires federal agencies to publish their information as open data using standardized, nonproprietary formats, making data available to the public open by default, unless otherwise exempt; and the Freedom of Information Act, which that requires federal agencies to provide the public with access to government records and information based on the principles of openness and accountability in government. Pub. L. No. 109-282, 120 Stat. 1186 (2006); Pub. L. No. 113-101, 128 Stat. 1146 (2014); Pub. L. No. 115-435, § 301–303, 132 Stat. 5529, 5544–5556 (2019); 5 U.S.C. § 552.

standing or complex challenges, on which OMB has taken limited action to date. Of those, we have designated 11 as priorities for OMB to address.[63] Agencies have also taken action on our recommendations, fully implementing 46 of the 53 recommendations we have made, while seven have not been fully addressed. Appendix IV provides more information on the GPRAMA-related recommendations.

Figure 2: Status of Our Recommendations Related to Implementation of the GPRA Modernization Act from Fiscal Year 2012-2021, as of July 2021
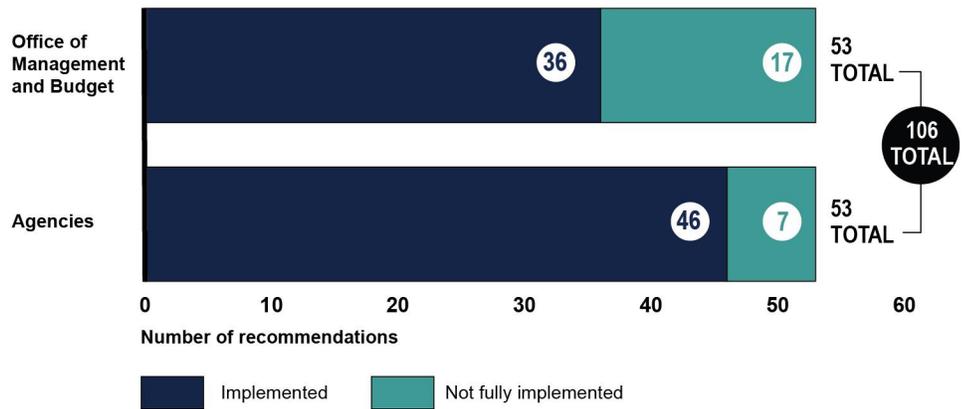
Source: GAO analysis. | GAO-21-104704

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[63]GAO-21-567PR.

Accessible Data for Figure 2: Status of Our Recommendations Related to Implementation of the GPRA Modernization Act from Fiscal Year 2012-2021, as of July 2021

Category	Implemented (number of recommendations)	Not fully implemented (number of recommendations)
Office of Management and Budget	36	17
Agencies	46	7

While this is notable progress, OMB and agencies have 24 recommendations related to the key governance challenges that have yet to be fully implemented. Implementing these remaining recommendations would help OMB and agencies leverage the tools in GPRAMA to more effectively manage performance.

> **View from Subject Matter Focus Group Participants**
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> Building relationships with state and local governments, as well as non-profit institutions, to identify and address challenges with their role in implementing federal priorities, such as integrating funding streams or aligning evidence across federal, state, and local governments, as well as nonprofit institutions, can help address crosscutting issues.
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> Source: GAO. | GAO-21-104704

Addressing Crosscutting Issues

OMB and agencies have made progress further addressing our recommendations related to crosscutting issues since 2017. For example, in 2019, OMB, working with the PIC, implemented our recommendation to report on Performance.gov the actions that CAP goal teams are taking, or plan to take, to develop performance measures and quarterly targets.[64] With improved performance information, the CAP goal teams will be better positioned to assess and demonstrate goal progress at the end of the 4-year goal period.

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[64]GAO-16-509.

A federal program inventory, as required by GPRAMA, could be a critical tool to help decision makers and the public compare related programs across federal agencies and more fully understand what the federal government does, how it does it, and how well it is doing, as well as better identify and manage fragmentation, overlap, and duplication across the federal government.[65] Since 2014, we have made 10 recommendations with actions OMB can take to improve the federal program inventory.[66] We have designated all 10 of these recommendations as priority open recommendations to OMB since 2017.[67] Implementation of these 10 priority recommendations would help OMB better meet the information needs of various decision makers.[68]

As of July 2021, OMB has yet to address these 10 priority open recommendations, but it has recently taken steps toward developing a federal program inventory. For example, in December 2020, OMB initiated a pilot, the Federal Program Inventory (FPI) Exploratory Pilot, for 12 program areas that identified programs associated with each category, descriptive information on the programs, and spending data from 2019

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[65]The William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 expanded these requirements. Pub. L. No. 116-283, div. H, § 9601, 134 Stat. at 4823–4828.

[66]In October 2014, we made eight recommendations for OMB to update relevant guidance to help develop a more coherent picture of all federal programs, and to better ensure information is useful for decision makers. We made two additional recommendations in September 2017 to (1) define time frames and milestones, and (2) consider taking a systematic approach for implementing the inventory. Two other priority recommendations have been made related to the program inventory, but were done under other mandates related to the Program Management Improvement Accountability Act (see GAO, *Improving Program Management: Key Actions Taken, but Further Efforts Needed to Strengthen Standards, Expand Reviews, and Address High-Risk Areas*, GAO-20-44 (Washington, D.C.: Dec. 13, 2019) and the Digital Accountability and Transparency Act (see: GAO, *DATA Act: Progress Made in Initial Implementation but Challenges Must be Addressed as Efforts Proceed*, GAO-15-752T (Washington, D.C.: July 29, 2015)).

[67]For more information on the priority open recommendations, see GAO-21-567PR. OMB staff generally agreed with these recommendations, although they neither agreed nor disagreed with two of our recommendations related to including tax expenditures and additional performance information.

[68]For additional detailed examples of recommendations we have made to agencies related to addressing crosscutting issues, that are not recommendations specific to our series of GPRAMA reports, and the subsequent actions they have taken, see appendix V.

and 2020.[69] In January 2021, OMB launched a website to present the results and communicate insights from this initial round of the pilot.[70] The website provides users with the ability to explore some of the data. It also describes planned next steps to engage stakeholders to obtain their feedback to further improve federal program inventory implementation.[71] Following through on these efforts will be critical to developing a federal program inventory to improve the federal government's accountability to the public.

The OMB FPI Exploratory Pilot, and the implementation plan for the newly expanded program inventory requirements in the National Defense Authorization Act, present an opportunity to implement outstanding tax expenditure recommendations. We continue to believe that OMB should work with agencies to identify tax expenditures that contribute to their agency goals.[72] Numerous federal programs, policies, and activities are supported through the tax code. Tax expenditures are reductions in tax liabilities that result from preferential provisions, such as tax exclusions, credits, and deductions. In fiscal year 2020, tax expenditures reduced income tax revenues by approximately $1.24 trillion based on our

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[69]For more information on program inventories, see GAO, *Federal Programs: Information Architecture Offers a Potential Approach for Development of an Inventory*, GAO-17-739 (Washington, D.C.: Sept. 28, 2017).

[70]The OMB Federal Program Inventory Exploratory Pilot can be found at: https://fpi.omb.gov/.

[71]OMB noted it will use the website to communicate how it intends to implement additional program inventory requirements that were included in the William M. (Mac) Thornberry National Defense Authorization Act (NDAA) for Fiscal Year 2021. The NDAA amended the GPRAMA requirements to expand the information OMB is to publish in the program inventory, including: the contribution of the program activity to the mission and goals of the agency, certain financial information, and related evaluations, among others. Pub. L. No. 116-283, div. H, § 9601, 134 Stat. at 4823–4828.

[72]In September 2005, we recommended that OMB develop a framework for evaluating tax expenditure performance. OMB agreed that this recommendation had promise, but has not developed a framework. This priority recommendation for OMB is not included in our total number of GPRAMA recommendations as it was made before the enactment of GPRAMA in January 2011. However, it serves as the basis for subsequent recommendations related to tax expenditures. See: GAO, *Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined*, GAO-05-690, (Washington, D.C.: Sept. 23, 2005).

calculation summing Treasury estimates for each tax expenditure.[73] As required by GPRAMA and OMB guidance, agencies are to identify the various federal programs and activities—including tax expenditures—that contribute to their goals.[74] OMB could further help agencies identify applicable tax expenditures by addressing three priority recommendations we made in July 2016 and October 2014 to:

- include tax expenditures in the federal program inventory effort by designating tax expenditures as a program type in relevant guidance,[75]

- work with the Department of the Treasury (Treasury) to develop a tax expenditures inventory that identifies each tax expenditure and provides a description of how the tax expenditure is defined, its purpose, and related performance and budget information, and[76]

- work with Treasury and agencies to identify which tax expenditures contribute to their strategic objectives and agency priority goals.[77]

As of July 2021, OMB had neither included tax expenditures in the federal program inventory nor developed a tax expenditure inventory. In addition, OMB had not begun working with agencies to identify which tax

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[73]The sum of the specific tax expenditure estimates is useful for gauging the general magnitude of reduced revenue through provisions of the tax code, but aggregate tax expenditure estimates must be interpreted carefully. Summing revenue loss estimates does not take into account possible interactions between individual provisions or potential behavioral responses to changes in these provisions on the part of taxpayers. Additionally, Treasury's tax expenditure estimates include the effect of certain tax credits on receipts only and not the effect of the credits on outlays, which Treasury reports separately.

[74]31 U.S.C. §§ 1115(a)(2), 1121(a)(3); OMB, Circular No. A-11, pt 6, § 210.21 (2020).

[75]OMB neither agreed nor disagreed with this recommendation. We have designated this recommendation as one of our 10 open priority recommendations affiliated with improving the federal program inventory. For more information, see GAO, *Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories,* GAO-15-83 (Washington, D.C.: Oct. 31, 2014).

[76]OMB neither agreed nor disagreed with this recommendation. We have designated this recommendation as one of our 10 open priority recommendations affiliated with improving the federal program inventory. For more information, see GAO-15-83.

[77]OMB agreed with this recommendation, but said it was not an effort it was pursuing due to competing priorities, as well as capacity and resource constraints. This recommendation is an open priority recommendation and is not affiliated with the federal program inventory. For more information, see GAO, *Tax Expenditures: Opportunities Exist to Use Budgeting and Agency Performance Processes to Increase Oversight,* GAO-16-622 (Washington, D.C.: July 7, 2016).

expenditures contribute to specific strategic objectives and agency priority goals, as we recommended in 2016. OMB staff said that although they agreed with the recommendation, it was not an effort they were pursuing due to competing priorities, as well as capacity and resource constraints. We continue to believe that OMB, in collaboration with the Department of the Treasury, needs to assist agencies in identifying tax expenditures that relate to agency goals so that the agencies have a more complete understanding of how a broader range of federal investments contribute to their goals.

View from Subject Matter Focus Group Participants

Data-driven performance reviews are important in encouraging the use of performance information. However, an agency must focus on the quality and governance of the data used to measure results, including data standards and systems.

Source: GAO. | GAO-21-104704

Ensuring Performance Information Is Useful and Used

OMB and agencies have made progress addressing our recommendations related to improving the use and usefulness of performance information.

For example, in April 2021, OMB and the PIC addressed our recommendation that they identify and share practices for expanding the use of data-driven performance reviews beyond APGs, such as for other performance goals within agencies, that have led to performance improvements. *The PIC Goal Playbook* is the primary resource and guide for illustrating principles, best practices, and case study examples for agencies covering the entirety of the goal cycle to include data-driven reviews and assessing goal progress.[78] In its July 2020 update to OMB Circular A-11, OMB included guidance to agencies to apply the principles of *The Playbook* to expand their use of data-driven reviews beyond APGs where agency leadership desires to do so.

Since 1997, we have periodically surveyed federal managers related to the availability and use of performance information for decision-making activities, such as allocating resources. In September 2017, we found that federal managers reported no changes or decreases in their use of performance information on our last survey in 2017 when compared to our prior surveys.[79] However, preliminary results from our 2020 survey indicate that the reported use of performance information has increased—government-wide and at a majority of the 24 agencies covered by our

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[78]For more information on the PIC goal playbook, see https://www.pic.gov/goalplaybook/.

[79]GAO-17-775. For more information about the 2017 and prior versions of the survey, see GAO, *Supplemental Material for* GAO-17-775: *2017 Survey of Federal Managers on Organizational Performance and Management Issues*, GAO-17-776SP (Washington, D.C.: Sept. 29, 2017).

survey—since our last survey in 2017.[80] We expect to issue a report on these results later this year.

> **View from Subject Matter Focus Group Participants**
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> There are opportunities to expand data-driven reviews and their benefits throughout agencies at the program level. Engaging the program level is important to ensure performance measures and reviews are useful to program implementers.
>
> Source: GAO. | GAO-21-104704

Agencies are making progress in addressing our recommendations related to improving the usefulness of performance information. They are describing how they are ensuring the quality of performance information used to measure progress toward their APGs. In our September 2015 report on the quality of performance information, we made 11 recommendations to agencies to better describe how they ensure the quality of their performance information.[81] Specifically, we recommended that each of the six agencies we selected for review more fully address GPRAMA requirements and OMB guidance by describing on Performance.gov how they were ensuring the quality of the performance information used to measure progress toward APGs. In addition, we recommended that five of the six agencies also do so in the agency's annual performance plans and reports. Four of six agencies have addressed these recommendations, including, most recently, the Departments of Labor and Defense. We continue to believe that the remaining two agencies, the Departments of Agriculture (USDA) and the Interior, should fully implement our recommendations. Doing so would make it easier for external audiences to learn how these agencies ensure

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[80]For more information on our 2020 survey see GAO, *2020 Federal Managers Survey: Results on Government Performance and Management Issues*, GAO-21-537SP (Washington, D.C.: July. 27, 2021) and *Evidence-Based Policymaking: Survey Data Identify Opportunities to Strengthen Capacity across Federal Agencies*, GAO-21-536 (Washington, D.C.: July 27, 2021). To conduct this work, we analyzed results from a survey we administered from July to December 2020 to a stratified random sample of about 4,000 managers at 24 major federal agencies. The survey had a 56 percent response rate. Results can be generalized to the population of managers government-wide and at each agency.

[81]GAO, *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals*, GAO-15-788 (Washington, D.C.: Sept. 10, 2015).

the quality of performance information used to measure progress on its highest priority performance goals.

Aligning Daily Operations with Results

In 2003, we found that high-performing organizations use their performance management systems to help individuals see the connection between their daily activities and organizational goals. OMB and agencies have made progress sharing lessons and implementing performance management practices that align daily operations with results. For example, OMB addressed our recommendation to work with the PIC to improve implementation of GPRAMA and help address pressing governance issues by developing a detailed approach to examine difficulties agencies face in measuring performance of various types of federal programs and activities, such as contracts and grants.[82] OMB successfully implemented this recommendation through various actions. Specifically, in March 2018, OMB identified related performance goals, performance measures, planned actions, deliverables, and time frames for CAP goals. OMB also designated various leaders responsible for implementing each of the CAP goals. In addition, in April 2017, OMB issued guidance to implement an executive order to establish a similar federal framework for measuring and reporting performance information related to regulations.[83] These common frameworks, could help agencies overcome past challenges and better measure the performance of various types of programs.

Agencies have also made progress in aligning daily operations with results. For example, from March 2016 to July 2019, five agencies addressed our recommendations that they ensure that their customer service standards include performance targets or goals, and that the

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[82]GAO-13-518.

[83]OMB, *Guidance on Regulatory Reform Accountability under Executive Order 13777, titled "Enforcing the Regulatory Reform Agenda",* M-17-23, (Washington, D.C.: Apr. 28, 2017). Executive Order 13777 was revoked in 2021. Exec. Order No. 13992, *Revocation of Certain Executive Orders Concerning Federal Regulation*, 86 Fed. Reg. 7049 (Jan. 20, 2021).

standards include performance measures or a feedback mechanism.[84] For example, in August 2017, the Forest Service, a USDA sub-agency, provided performance goals, targets, and measures for each of its customer service standards. Further, in November 2018, the Forest Service made the standards publicly available on its website. In April 2019, the Forest Service began a pilot to collect customer feedback from Forest Service locations. It stated that it will use those comments to make service improvements. These actions should help improve customer service at the five agencies.

However, agencies have continued to struggle with challenges in measuring the performance of various types of programs, such as research and development.[85] Appendix VI presents examples of performance measurement challenges we identified in each program type across the federal government from 2017 to 2021, and our recommendations to address the challenges. One of the recommendations has been fully implemented, while other recommendations have not been fully implemented.

View from Subject Matter Focus Group Participants

Performance.gov would benefit from improvements to the content and functionality of the website. For example, Performance.gov could more clearly communicate information if it targeted a specific end user such as the public or Congress.

Additionally, Performance.gov could be more useful if improvements to the accessibility of the data were implemented.

Source: GAO. | GAO-21-104704

Building a More Transparent and Open Government

OMB and agencies have made progress implementing our recommendations related to transparently reporting information to the public. For example, as discussed above, OMB's public-facing

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[84]The five agencies that addressed this recommendation included: USDA, the Departments of Education, Interior, and Veterans Affairs, and U.S. Customs and Border Protection. For more information, see GAO, *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service*, GAO-15-84 (Washington, D.C.: Oct. 24, 2014).

[85]GAO-13-518.

exploratory pilot website is an interim step toward creating a comprehensive federal program inventory. As of May 2021, OMB stated on its website that as the pilot is further developed, the resulting more mature inventory could allow federal policymakers and the public to view individual spending and performance information within the larger context of all federal spending by program.[86]

While OMB is making progress toward addressing some of our recommendations, improvements to Performance.gov could help improve the transparency of performance information. For example, OMB and GSA have yet to address our recommendations to ensure Performance.gov consistently complies with GPRAMA reporting requirements related to including a federal program inventory on Performance.gov, and adopting certain leading practices for federal websites.

In August 2016, we recommended that OMB ensure that the information presented on Performance.gov consistently complies with GPRAMA public reporting requirements for the website's content.[87] In April 2021, OMB reported that it, as well as federal agencies, planned to begin to merge implementation of existing web-based reporting of performance and spending data to provide a more coherent picture of federal programs and activities.

In June 2013, we recommended that OMB ensure that all performance, search engine, and customer satisfaction metrics are tracked for Performance.gov, and, where appropriate, create goals for those metrics to help identify and prioritize potential improvements to Performance.gov.[88] OMB is making progress on this recommendation. For example, in April, 2021 OMB stated the Performance.gov team in GSA established its own Google Analytics account for the site. This gave users access to Google Analytics' full suite of features and information

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[86]For more information, see https://fpi.omb.gov/next-steps/.

[87]OMB agreed with this recommendation. For more information see: GAO, *Performance.gov: Long-Term Strategy Needed to Improve Website Usability*, GAO-16-693 (Washington, D.C.: Aug. 30, 2016).

[88]OMB agreed with this recommendation that the performance, search engine, and customer satisfaction metrics should be consistent with leading practices outlined in HowTo.gov. HowTo.gov was a key source of guidance for federal website development and management at the time. For more information, see GAO, *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov*, GAO-13-517 (Washington, D.C.: June 6, 2013).

that was previously unavailable. With the analytics available from this account, the team will be better positioned to develop and establish effective performance goals for the site and track key user behaviors of those accessing information on it. However, OMB reported that it was still improving its analytics strategy to fully implement this recommendation. Addressing these recommendations could make the information on Performance.gov more transparent and accessible to the public.

Agency Comments

We provided a draft of this report to OMB and GSA for their review and comment. OMB and GSA stated they had no comments on the report.

We are sending copies of this report to the appropriate congressional committees, the Director of the Office of Management and Budget, the Administrator of the General Services Administration, and other interested parties. In addition, the report is available at no charge on the GAO website at https://www.gao.gov.

If you or your staff has any questions about this report, please contact Alissa H. Czyz at (202) 512-6806 or czyza@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of our report. Key contributors to this report are listed in appendix VII.
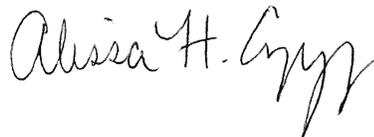
Alissa H. Czyz
Acting Director, Strategic Issues

List of Congressional Committees

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

The Honorable Jon Ossoff
Chairman
The Honorable Ron Johnson
Ranking Member
Permanent Subcommittee on Investigations
Committee on Homeland Security and Governmental Affairs
United States Senate

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

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

The Honorable Gerald Connolly
Chairman
The Honorable Jody Hice
Ranking Member
Subcommittee on Government Operations
Committee on Oversight and Reform
House of Representatives

Appendix I: Cross Agency Priority Goals and Goal Statements 2018-2022

The GPRA Modernization Act of 2010 (GPRAMA) requires the Office of Management and Budget (OMB) to coordinate with agencies to develop cross-agency priority (CAP) goals. CAP goals are 4-year outcome-oriented goals covering a number of crosscutting mission areas as well as goals to improve management across the federal government.[1] In 2018, the administration established CAP goals to cover the period from 2018 to 2022 (see figures 3 and 4).[2]

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[1]31 U.S.C. § 1120(a).

[2]While the next set of CAP goals is due no later than February 2022, the current administration may issue them in advance of that date.

Figure 3: Cross Agency Priority Goals and Goal Statements 2018-2022

Cross-agency priority (CAP) goal title	CAP goal statements
Modernize Information Technology (IT) to Increase Productivity and Security[a]	The Executive Branch will build and maintain more modern, secure, and resilient IT to enhance mission delivery and productivity—driving value by increasing efficiencies of government IT spending while potentially reducing costs, increasing efficiencies, and enhancing citizen engagement and satisfaction with the services we provide.
Leveraging Data as a Strategic Asset	Leverage data as a strategic asset to grow the economy, increase the effectiveness of the federal government, facilitate oversight, and promote transparency.
Workforce for the 21st Century	Effective and efficient mission achievement and improved service to America through enhanced alignment and strategic management of the federal workforce.
Improving Customer Experience with Federal Services	Provide a modern, streamlined, and responsive customer experience across government, comparable to leading private-sector organizations.
Sharing Quality Services: Improving Efficiency and Effectiveness of Mission Support Services Across Government	Create a mission-driven government with modern technology and services that enables the workforce to better serve the American taxpayer.
Shifting from Low-Value to High-Value Work	Federal agencies will shift time, effort, and funding from low- to high-value work through the elimination of unnecessary requirements, burden reduction, optimization and streamlining, and workload automation.
Category Management: Leveraging Common Contracts and Best Practices to Drive Savings and Efficiencies	The federal government will buy common goods and services as an enterprise to eliminate redundancies, increase efficiency, and deliver more value and savings from the government's acquisition programs.

Source: January 2021 CAP Goal Progress Updates on www.performance.gov. | GAO-21-104704

Accessible Information for Figure 3: Cross Agency Priority Goals and Goal Statements 2018-2022

Cross-agency priority (CAP) goal title	CAP goal statements
Modernize Information Technology (IT) to Increase Productivity and Security	The Executive Branch will build and maintain more modern, secure, and resilient IT to enhance mission delivery and productivity—driving value by increasing efficiencies of government IT spending while potentially reducing costs, increasing efficiencies, and enhancing citizen engagement and satisfaction with the services we provide.
Leveraging Data as a Strategic Asset	Leverage data as a strategic asset to grow the economy, increase the effectiveness of the federal government, facilitate oversight, and promote transparency.
Workforce for the 21st Century	Effective and efficient mission achievement and improved service to America through enhanced alignment and strategic management of the federal workforce.
Improving Customer Experience with Federal Services	Provide a modern, streamlined, and responsive customer experience across government, comparable to leading private-sector organizations.
Sharing Quality Services: Improving Efficiency and Effectiveness of Mission Support Services Across Government	Create a mission-driven government with modern technology and services that enables the workforce to better serve the American taxpayer.
Shifting from Low-Value to High-Value Work	Federal agencies will shift time, effort, and funding from low to high-value work through the elimination of unnecessary requirements, burden reduction, optimization and streamlining, and workload automation.
Category Management: Leveraging Common Contracts and Best Practices to Drive Savings and Efficiencies	The federal government will buy common goods and services as an enterprise to eliminate redundancies, increase efficiency, and deliver more value and savings from the government's acquisition programs.

[a]In July 2020, the Federal IT Spending Transparency CAP Goal was folded into the IT Modernization; Data, Accountability, and Transparency: and Category Management CAP Goals.

Figure 4: Cross Agency Priority Goals and Goal Statements 2018-2022 (continued)

Cross-agency priority (CAP) goal title	CAP goal statements
Results-Oriented Accountability for Grants	Maximize the value of grant funding by applying a risk-based, data-driven framework that balances compliance requirements with demonstrating successful results for the American taxpayer.
Getting Payments Right	To demonstrate stewardship of taxpayer dollars by focusing on getting government payments right the first time they are made and by preventing monetary loss. To build trust in government by better understanding the nature of improper payments and their relationship to payment integrity.
Frictionless Acquisition[b]	The federal government will deliver commercial items at the same speed as the market place and manage customers' delivery expectations for acquisitions of noncommercial items by breaking down barriers to entry using modern business practices and technologies.
Modernizing the Infrastructure Permitting Process	Reduce the time for the federal government's processing of environmental reviews and authorization decisions for new major infrastructure projects to an average of 2 years. Provide consistent, coordinated, and predictable federal environmental reviews and authorization processes for infrastructure projects.
Security Clearance, Suitability, Fitness, and Credentialing Reform	A federal workforce entrusted to protect government information and property and to promote a safe and secure work environment, sustained by an enhanced risk management approach.
Improve Transfer of Federally-Funded Technologies from Lab-to-Market	• Improve the transition of federally-funded innovations from the laboratory to the marketplace by reducing the administrative and regulatory burdens for technology transfer and increasing private sector investment in later stage research and development (R&D); • Develop and implement more effective partnering models and technology transfer mechanisms for federal agencies; • Enhance the effectiveness of technology transfer by improving the methods for evaluating the return on investment and economic and national security effects of federally funded R&D using that information to focus efforts on approaches proven to work.

Source: January 2021 CAP Goal Progress Updates on www.performance.gov. | GAO-21-104704

Accessible Information for Figure 4: Cross Agency Priority Goals and Goal Statements 2018-2022 (continued)

Cross-agency priority (CAP) goal title	CAP goal statements
Results-Oriented Accountability for Grants	Maximize the value of grant funding by applying a risk-based, data-driven framework that balances compliance requirements with demonstrating successful results for the American taxpayer.
Getting Payments Right	To demonstrate stewardship of taxpayer dollars by focusing on getting government payments right the first time they are made and by preventing monetary loss. To build trust in government by better understanding the nature of improper payments and their relationship to payment integrity.
Frictionless Acquisition	The federal government will deliver commercial items at the same speed as the market place and manage customers' delivery expectations for acquisitions of non-commercial items by breaking down barriers to entry using modern business practices and technologies.
Modernizing the Infrastructure Permitting Process	Reduce the time for the federal government's processing of environmental reviews and authorization decisions for new major infrastructure projects to an average of two years. Provide consistent, coordinated, and predictable federal environmental reviews and authorization processes for infrastructure projects.
Security Clearance, Suitability, Fitness, and Credentialing Reform	A federal workforce entrusted to protect government information and property and to promote a safe and secure work environment, sustained by an enhanced risk management approach.
Improve Transfer of Federally-Funded Technologies from Lab-to-Market	• Improve the transition of federally-funded innovations from the laboratory to the marketplace by reducing the administrative and regulatory burdens for technology transfer and increasing private sector investment in later stage research and development (R&D); • Develop and implement more effective partnering models and technology transfer mechanisms for federal agencies; • Enhance the effectiveness of technology transfer by improving the methods for evaluating the return on investment and economic and national security impacts of federally funded R&D using that information to focus efforts on approaches proven to work.

[b]Frictionless Acquisition was established in July 2020.

Appendix II: Subject Matter Specialists

The following subject matter specialists participated in our focus groups held in March and April 2021.

Jonathan D. Breul, Former Partner and Executive Director, IBM Center for The Business of Government

Dr. Iseul Choi, Assistant Professor, School of Public Administration, University of New Mexico

Andy Feldman, Director, Grant Thornton Public Sector

Dr. Jane E. Fountain, Distinguished University Professor, School of Public Policy, University of Massachusetts Amherst

Dr. Carolyn J. Heinrich, Patricia and Rodes Hart, Education and Economics and Affiliated Professor of Health Policy, Chair of the Department of Leadership, Policy and Organizations, Vanderbilt University

Dr. Patria de Lancer Julnes, Rosenthal Endowed Professor and School Director, School of Public Administration, University of New Mexico

John M. Kamensky, Emeritus Senior Fellow, IBM Center for The Business of Government

Dr. Donald F. Kettl, Former Sid Richardson Professor, Lyndon B. Johnson School of Public Affairs, University of Texas at Austin

David Mader, Chief Strategy Officer, Civilian Sector, Deloitte Consulting

Shelley H. Metzenbaum, Founder and Chief Executive Officer, The BETTER Project

Dr. Donald Moynihan, McCourt Chair, The McCourt School of Public Policy, Georgetown University

Dr. Kathryn Newcomer, Professor, The Trachtenberg School of Public Policy and Public Administration, The George Washington University

Dr. Beryl A. Radin, Professor, The McCourt School of Public Policy, Georgetown University

Steve Redburn, Professorial Lecturer, The Trachtenberg School of Public Policy and Public Administration, The George Washington University

Robert Johnston Shea, National Managing Principal, Public Policy, Grant Thornton

Kathy Stack, Chief Executive Officer, KB Stack Consulting

Dr. Janet A. Weiss, Mary C. Bromage Collegiate Professor, Ross School of Business, Professor of Public Policy, Ford School of Public Policy, University of Michigan

Appendix III: Objectives, Scope and Methodology

The GPRA Modernization Act of 2010 (GPRAMA) includes a provision for us to periodically evaluate and report on its implementation.[1] Since 2012, we have issued more than 30 products in response to this provision.[2]

This report assesses:

1. What key considerations can facilitate the implementation of cross-agency priority (CAP) goals?

2. What progress have the Office of Management and Budget (OMB) and agencies made in addressing our recommendations related to GPRAMA implementation?

To identify key considerations to facilitate the implementation of CAP goals, we took several steps. First, we conducted four focus groups in March and April 2021. Two of the focus groups consisted of subject matter specialists with expertise in performance management. To identify potential participants, we took several steps. We reviewed our prior work, requested referrals from our and external stakeholders, and conducted a literature review. We first selected potential subject matter specialists who either previously assisted us in identifying performance and management-related leading practices, former federal government officials with experience in performance management, or academics who have researched performance management and published federal performance management articles in an accredited journal. We further narrowed the selection to include members of professional organizations or individuals who received awards from professional organizations with a focus on federal performance management, such as the National Academy of Public Administration, American Society for Public Administration, or Association of Government Accountants. As a result, we selected 19 subject matter specialists, 17 of whom participated in one of our two focus groups for subject matter specialists. Appendix II

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[1]Pub. L. No. 111-352, § 15(b)(2), 124 Stat. at 3883–3884.

[2]For more information, see the Related Products at the end of this report.

includes a list of the subject matter specialists who participated in the
focus groups.

Our other two focus groups consisted of White House Leadership
Development Program fellows (WHLD fellows). To select WHLD fellows,
we obtained a list of fellows from 2019 to 2020 from the General Services
Administration (GSA). GSA manages the fellows program. From the list
provided, we selected fellows that had a role in implementing CAP goals
during their fellowships. We selected 25 fellows, 15 of which participated
in one of our two focus groups. The views of the fellows and subject
matter specialists are neither generalizable to the larger populations of
White House fellows and subject matter experts, nor reflect the views of
other parties that have a role in implementing the CAP goals.

In addition to the information we gathered from the four focus groups, we
obtained views from OMB, GSA, and Performance Improvement Council
(PIC) staff (housed in GSA) who helped establish and manage CAP
goals. We reviewed agency documents, information about CAP goals on
Performance.gov, a public website, and related literature published by our
selected subject matter specialists. We also reviewed our prior reports on
CAP goals, collaboration, and performance management.[3]

To identify key considerations to facilitate the implementation of CAP
goals, we conducted a content analysis of the focus group results, agency
information, our prior reports, and literature published by our selected
subject matter specialists. Specifically, during the first stage of the content
analysis, an analyst coded the content into one or more of four broad
categories related to CAP goal implementation that were discussed in our
four focus groups: (1) establishing the goal, (2) governance and
collaboration, (3) assessing and measuring CAP goal progress, and (4)
transparency and reporting as well as a miscellaneous category. During
the second stage of the content analysis, the analyst assigned subthemes

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[3]GAO, *Managing for Results: OMB Improved Implementation of Cross-Agency Priority
Goals, But Could Be More Transparent About Measuring Progress,* GAO-16-509
(Washington, D.C.: May 20, 2016); *Managing for Results: OMB Should Strengthen
Reviews of Cross-Agency Goals,* GAO-14-526 (Washington, D.C.: June 10, 2014);
*Managing for Results: A Guide for Using the GPRA Modernization Act to Help Inform
Congressional Decision Making.* GAO-12-621SP (Washington, D.C. June 15, 2012);
*Managing for Results: GAO's Work Related to the Interim Crosscutting Priority Goals
under the GPRA Modernization Act,* GAO-12-620R (Washington, D.C.: May 31, 2012);
*Results-Oriented Cultures: Implementation Steps to Assist Mergers and Organizational
Transformations*, GAO-03-669 (Washington, D.C.: July 2, 2003); and *Executive Guide:
Effectively Implementing the Government Performance and Results Act*,
GAO/GGD-96-118 (Washington, D.C.: June 1, 1996).

to the initial codes, which we used to develop the 10 key considerations. We assigned the key considerations into five broad actions for CAP goal implementation, drawn from GPRAMA requirements and our prior work. To help ensure the validity of results, a second analyst verified the coding completed by the first analyst. We shared our initial list of key considerations with the focus group participants for their technical comments and views, and incorporated their comments as appropriate. We did not assess the implementation of the 2018-2022 CAP goals because a new set of CAP goals was being established during our review.

To evaluate the extent to which agencies have made progress in addressing recommendations related to GPRAMA implementation, we reviewed our related prior work and actions OMB and agencies have taken to address our prior recommendations from 2012 through 2021. Specifically, we examined the progress OMB and agencies have made addressing our prior recommendations on implementing GPRAMA that pertain to four key governance challenges that we previously identified: (1) addressing cross-cutting issues, (2) use of performance information, (3) daily operations' alignment with results, and (4) transparent and open government.[4] To obtain updated statuses on recommendations that have yet to be implemented, we reviewed our current and prior work, communicated with OMB staff and agency officials, and reviewed related agency documents. We also conducted two focus groups with subject matter specialists with experience in performance management to discuss factors they identified as important to the implementation of GPRAMA. We shared these themes with the focus group participants for their review and feedback, which we then incorporated this report, as appropriate.

We conducted this performance audit from January 2021 to September 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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[4]GAO, *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges,* GAO-17-775 (Washington, D.C.: Sept. 29, 2017).

Appendix IV: Status of Our Recommendations on Implementation of the GPRA Modernization Act

Since 2012, we have made 106 recommendations in 20 reports to the Office of Management and Budget (OMB) and agencies aimed at improving implementation of the GPRA Modernization Act of 2010 (GPRAMA)(table 3). Of those 106 recommendations, as of July 2021, OMB and agencies have fully implemented 82 recommendations. Twenty-four recommendations require additional action.

Table 3: Status of Our Recommendations Related to Implementation of the GPRA Modernization Act, from 2012-2021, as of July 2021

Fiscal Year Recommendations Made	OMB-Fully Implemented	OMB- Not Fully implemented	Agencies – Fully Implemented	Agencies - Not Fully implemented	Total
2012	1	0	0	0	**1**
2013	13	4	2	1	**20**
2014	11	0	0	0	**11**
2015	2	8	23	5	**38**
2016	4	2	21	1	**28**
2017	4	2	0	0	**6**
2018	1	1	0	0	**2**
2019	0	0	0	0	**0**
2020	0	0	0	0	**0**
2021	0	0	0	0	**0**
Total	**36**	**17**	**46**	**7**	**106**

Source: GAO analysis. | GAO-21-104704

The following tables present each of the 106 recommendations along with a summary of any actions taken to address it.[1] Tables 4 and 5 provide information about our recommendations to OMB that are implemented

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[1]Fuller summaries of actions taken toward these recommendations are available on our website on the landing page for the specific report in which each recommendation was made.

and not implemented, respectively. Tables 6 and 7 provide information about our recommendations to federal agencies that are implemented and not implemented, respectively.

Table 4: Recommendations that OMB Has Implemented from GAO's Work Related to the GPRA Modernization Act of 2010

Category	Recommendation	Implementation Status
GAO-18-609SP: *Managing for Results: Government-wide Actions Needed to Improve Agencies' Use of Performance Information in Decision Making* (Sept. 2018)	1. The **Director of the Office of Management and Budget (OMB)** should direct the leaders of the Leveraging Data as a Strategic Asset cross-agency priority (CAP) goal to ensure future updates to the action plan, and the resulting federal data strategy, and provide additional details on improving the use of data, including performance information, more extensively within federal agencies. The action plan should identify performance goals; contributing agencies, organizations, programs, and other activities; those responsible for leading implementation within these contributors; planned actions; time frames; and means to assess progress.	**Implemented** – As of January 2021, OMB and the leaders of the Leveraging Data as a Strategic Asset CAP goal have taken actions that addressed this recommendation. For example, the July 2020 CAP goal action plan identified three underlying goals (i.e., performance goals) the federal government seeks to achieve by 2030, including one to "promote efficient and appropriate data use." It further identified 20 different actions agencies were to take in 2020 to show progress towards those goals. The Federal Data Strategy 2020 Action Plan provided further details for each of those 20 actions, including related performance measures and targets, milestones, and responsible parties. Finally, as of January 2021, agencies' progress towards implementing each of the actions and related targets and milestones was publicly reported on a web-based dashboard. Taken together, these details provide greater assurance that the Executive Branch's plans to improve data-driven decision-making can be achieved.
GAO-17-775: *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges* (September 2017)	2. The **Director of OMB** should update Performance.gov to explain that quarterly reporting on the fiscal year (FY) 2014 through 2017 CAP goals and FY 2016 and 2017 agency priority goals (APG) was suspended, and provide the location of final progress updates for these goals.	**Implemented** – In December 2018, OMB updated Performance.gov to provide information to the website's visitors on where they could find performance information from previous years. The "Get Started" page of Performance.gov now includes a link to an archived version of the website with past performance information, including final progress updates for previous CAP goals. The page also explains that visitors can find information on agency priority goals that overlapped the transition of administrations in agency annual performance reports for 2017.

Category	Recommendation	Implementation Status
GAO-17-775: *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges* (September 2017)	3. The **Director of OMB** should work with the Performance Improvement Council (PIC) to identify and share practices among agencies for expanding the use of data-driven performance reviews beyond APGs, such as for other performance goals and at lower levels within agencies, that have led to performance improvements.	**Implemented** – As of April 2021, OMB and the PIC have addressed this recommendation. Following our September 2017 report, OMB and the PIC encouraged agencies to expand their use of data-driven reviews beyond agency priority goals in guidance provided through Circular No. A-11 and the Goal Playbook, respectively. In April 2021, OMB staff told us that the Goal Playbook was the primary resource and guide for illustrating principles, best practices, and case study examples for agencies covering the entirety of the goal cycle. One of the Goal Playbook's best practices is to hold data-driven reviews regularly. The Goal Playbook provides agencies with resources about conducting such reviews. This includes materials about successful data-driven reviews from the Centers for Disease Control and Prevention within the Department of Health and Human Services. Those materials identify review best practices, lessons learned, and commonalities and distinctions between reviews for APGs versus those for other goals and organizational levels. In addition, they identify additional resources on data-driven reviews conducted below the department-wide level by the Federal Emergency Management Agency and the Food and Drug Administration.
GAO-17-616: *Federal Reports: OMB and Agencies Should More Fully Implement the Process to Streamline Reporting Requirements* (July 2017)	4. The **Director of OMB** should submit or reference agencies' report modification proposals in the President's annual budget as required by the Government Performance and Results Act Modernization Act of 2010 (GPRAMA).	**Implemented** – In February 2018, OMB released the President's FY 2019 budget which referenced agencies 2018 report-modification proposals. The reference in the FY 2019 budget includes a web-link providing access to agencies' report modification proposals on Performance.gov.
GAO-17-616: *Federal Reports: OMB and Agencies Should More Fully Implement the Process to Streamline Reporting Requirements* (July 2017)	5. The **Director of OMB** should ensure email instructions and other correspondence to agencies align with GPRAMA and OMB Circular A-11 requirements regarding the identification and elimination of unnecessary plans and reports. Specifically, OMB's email instructions to agencies should request that agencies annually compile a list of all plans and reports they produce for Congress, analyze the list to identify those that are outdated or duplicative, consult and document relevant interactions with congressional committees, and provide a total count of plans and reports and their list of outdated and duplicative reports to OMB.	**Implemented** – In August 2017, OMB provided us with the email instruction it sent to agencies when identifying reports for modification or elimination. The instructions in the email to agencies aligned with GPRAMA and OMB CircularA-11 guidance, and specifically requested that agencies compile a list of all plans and reports they produce for Congress, analyze the list to identify those that are outdated or duplicative, consult and document relevant interactions with congressional committees, and provide a total count of plans and reports and their list of outdated and duplicative reports to OMB.

Category	Recommendation	Implementation Status
GAO-16-693: *Performance.gov: Long-Term Strategy Needed to Improve Website Usability* (August 2016)	6. The **Director of OMB,** in consultation with the PIC and General Services Administration (GSA), should analyze and, where appropriate, implement usability test results to improve Performance.gov.	**Implemented** – In February 2018, OMB and GSA launched an updated version of Performance.gov with plans to continue enhancing to the site over time. In a March 2018 report, GSA staff described the results of their efforts to interview and test new Performance.gov prototypes with different user groups. Through the testing, they sought to identify ways to improve navigation, visual communication, and the accessibility of performance data in future versions of the site. Since then, OMB and GSA staff have updated Performance.gov to address this user feedback. For example, the March 2018 report on user testing results identified a need to strengthen the visual presentation of data on the website, and make it easier to access and download datasets. In December 2019, OMB and GSA added new features that allow users to access interactive dashboards with enhanced data visualizations, and download the underlying data.
GAO-16-693: *Performance.gov: Long-Term Strategy Needed to Improve Website Usability* (August 2016)	7. The **Director of OMB,** in consultation with the PIC and GSA, should develop a strategic plan for the future of Performance.gov. Among other things, this plan should include: (A) the goals, objectives, and resources needed to consistently meet Digitalgov.gov and GPRAMA requirements; (B) a customer outreach plan that considers how (1) OMB informs users of changes in Performance.gov, (2) OMB uses social media as a method of communication, and (3) users access Performance.gov so that OMB could, as appropriate, deploy mobile applications to communicate effectively; and (C) a strategy to manage and archive the content and data on Performance.gov in accordance with National Archives and Records Administration guidance.	**Implemented** – In March 2019, OMB staff shared a strategy that they plan to use to guide the development of Performance.gov through 2022. The strategy, and related OMB actions to implement it, address our recommendation. The strategy outlines three objectives for the website, and identifies the resources needed to support the website and achieve the objectives. The strategy also outlines how OMB plans to use social media platforms and more user-friendly web page designs to update users regularly on content available through Performance.gov. It further describes how OMB will use analytics and user testing to collect insights into how users access and navigate through the website. Lastly, to better manage and archive content, the strategy highlights a change in format that began in February 2018. Each quarter since then, key content and data have been presented and updated in PDF reports. Content from prior quarters remains available and accessible on the site in that format.

Category	Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	8. The **Director of OMB** should revise relevant guidance to align with GPRAMA and require agencies to describe their major management challenges and identify performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of the challenges in their Annual Performance Plans. The guidance should also address how to report in the event that the agency determines it does not have major management challenges.	**Implemented** – In revised Circular A-11 guidance issued in July 2016, OMB clarified what information and in which document major management challenges should be reported. In addition, the guidance addresses how and where agencies are to report in the event that they do not have major management challenges. These actions address the recommendation we made to OMB.
GAO-16-509: *Managing for Results: OMB Improved Implementation of Cross-Agency Priority Goals, But Could Be More Transparent About Measuring Progress* (May 2016)	9. The Director of **OMB** should, working with the PIC, report on Performance.gov the actions that CAP goal teams are taking, or plan to take, to develop performance measures and quarterly targets.	**Implemented** – In March 2018, OMB released the President's Management Agenda (PMA), which identified the current administration's set of CAP goals, required under GPRAMA (31 U.S.C. § 1120(a)(1)). OMB and participating agencies are tracking progress through quarterly progress updates on Performance.gov, which contain action plans with performance measures, and some information regarding planning actions to develop or improve performance measures. We identified a set of five current CAP goals that are related to the seven previous CAP goals we reviewed in our 2016 report (https://www.gao.gov/products/GAO-16-509). These CAP goals include 1) Improve the Customer Experience; 2) Lab-to-Market; 3) Data, Accountability and Transparency; 4) Workforce for the 21st Century; and 5) Information Technology Modernization. Based on our analysis of quarterly updates on Performance.gov, we determined that OMB and the PIC have taken actions to address our recommendation. Specifically, four of the five related CAP goals we looked at either have measures in place, or provide information about efforts to develop measures. In March 2019, OMB staff we spoke with told us that, in response to our recommendation, OMB and the PIC have worked with CAP goal teams to develop new performance measures and quarterly targets for their goals. OMB and the PIC have also worked with agencies in certain crosscutting areas (including Federal Assistance to Small Business, Innovation, and Improving the Customer Experience) to improve reporting on their goals and measures, and are leveraging the GSA's information technology systems to create dashboards with key performance indicators on the Performance.gov pages for CAP goals as needed.

Category	Recommendation	Implementation Status
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	10. The **Director of OMB**, working with the PIC Executive Director, should identify practices participating agencies can use to improve their public reporting in their performance plans and reports of how they are ensuring the quality of performance information used to measure progress toward APGs.	**Implemented** – In February 2016, the PIC Executive Director directed Performance Improvement Officers and their deputies to complete a self-assessment of their agency's data-quality policies and procedures to ensure these were consistent with OMB guidance. PIC staff summarized the agencies' self-assessments at the March 2016 meeting, identifying aspects of data quality in which agencies had generally rated their performance highest, and other aspects of data quality in which agencies had rated their performance lowest.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	11. The **Director of OMB**, working with the PIC Executive Director, should identify additional changes that need to be made in OMB's guidance to agencies related to ensuring the quality of performance information for APGs on Performance.gov.	**Implemented** – In July 2018, OMB staff shared with us a reporting template for Performance.gov for the FY 2018 and 2019 APGs. This template allows agencies to provide information on data accuracy and reliability for individual APGs, and agencies may provide hyperlinks to more detailed data quality discussions published in their annual performance plans and reports.
GAO-14-639: *Managing for Results: Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance* (July 2014)	12. The **Director of OMB** should work with agencies to appoint a deputy goal leader to support each APG leader.	**Implemented** – On April 6, 2015, the Director of OMB issued a memorandum to the heads of executive departments and agencies, encouraging agencies to identify a senior career leader to support agency priority goal implementation through the goal period.
GAO-14-639: *Managing for Results: Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance* (July 2014)	13. The **Director of OMB** should work with agencies to ensure that APG leader and deputy goal leader performance plans demonstrate a clear connection with APGs.	**Implemented** – In March 2019, OMB staff told us that they addressed this recommendation by adding a section to OMB's Circular A-11, which, among other things, describes the administration's approach to performance management. The new section in the 2018 update of the circular states: "Individual performance plans of goal and deputy goal leaders should be aligned with the results and outcome-oriented organizational performance goals required by the GPRAMA or other agency or Administration performance and management initiatives." Such alignment will help improve goal and deputy goal leader accountability for goal progress.
GAO-14-639: *Managing for Results: Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance* (July 2014)	14. The **Director of OMB** should work with the PIC to further involve APG leaders and their deputies in sharing information on common challenges and practices related to APG management.	**Implemented –** In October 2015, the PIC and OMB launched the Leaders Delivery Network, a leadership and cross-agency networking program designed for APG leaders across the government. Among other things, participants in the Leaders Delivery Network will be able to participate in peer groups organized around shared challenges and topics.

Category	Recommendation	Implementation Status
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	15. The **Director of OMB** should include the following in the quarterly reviews of CAP goal progress, as required by GPRAMA: a consistent set of information on progress made during the most recent quarter, overall trends, and the likelihood of meeting the planned level of performance; goals at risk of not achieving the planned level of performance; and the strategies being employed to improve performance.	**Implemented** – In early 2015, OMB and the PIC released an updated template for CAP goal quarterly progress updates, and updated guidance. The template and guidance directed CAP goal teams to report consistently on their key indicators, including the target, the frequency of reporting, the latest data, and the overall performance trend. The template and guidance also directed goal teams to report on risks, barriers, or challenges to the achievement of goals and milestones; areas where targets have been missed or progress has been slower than expected; major actions being taken to achieve a goal; and opportunities for performance improvement.
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	16. The **Director of OMB** should work with the PIC to establish and document procedures and criteria to assess CAP goal implementation efforts and the status of goal execution.	**Implemented** – In January 2015, OMB and the PIC released updated guidance that outlines the role of OMB leadership, the PIC, and others in assessing CAP goal progress. The guidance specifies that CAP goal teams must submit quarterly updates to OMB, and these updates will also be reviewed by the PIC to verify that they are in clear language, include all public-facing milestones and indicators, and meet all GPRAMA reporting requirements for CAP goals (31 U.S.C. § 1122(c)).
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	17. The **Director of OMB** should develop guidance similar to what exists for APG and strategic objective reviews, outlining the purposes of CAP goal progress reviews, expectations for how their views should be carried out, and the roles and responsibilities of CAP goal leaders, agency officials, and OMB and PIC staff in the review process.	**Implemented** – In July 2014, OMB released updated guidance on the management of CAP goals, which more clearly defined the roles of CAP goal leaders, included information on the purpose of these CAP goal reviews, and referred CAP goal leaders to more detailed guidance and leading practices for conducting successful performance reviews.
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	18. The **Director of OMB** should direct CAP goal leaders to identify all key contributors to the achievement of their goals.	**Implemented** – In January 2015, OMB and the PIC released updated guidance that specifically directs CAP goal teams to report all agencies, organizations, programs, activities, regulations, tax expenditures, policies, and other activities that contribute to the goal.
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	19. The **Director of OMB** should direct CAP goal leaders to identify annual planned levels of performance and quarterly targets for each CAP goal.	**Implemented** – In early 2015, OMB and the PIC released an updated template for CAP goal quarterly progress updates that directs CAP goal teams to list targets for the key indicators that they are using to track progress.

Category	Recommendation	Implementation Status
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	20. The **Director of OMB** should direct CAP goal leaders to develop plans to identify, collect, and report data necessary to demonstrate progress being made toward each CAP goal or develop an alternative approach for tracking and reporting on progress quarterly.	**Implemented** – In July 2014, staff from OMB shared a reporting template that the PIC developed for CAP goals. The template directs goal teams to include information on performance indicators that are under development. Additional PIC guidance directs CAP goal teams to select or develop measures of progress for their goals that are relevant, well defined, timely, reliable, and capable of being influenced by the actions of contributing organizations.
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	21. The **Director of OMB** should direct CAP goal leaders to report the time frames for the completion of milestones, the status of milestones, and how milestones are aligned with strategies or initiatives that support the achievement of the goal.	**Implemented** – Almost all of the CAP goal action plans released on June 26, 2014, included milestone due dates and information on the status of milestones. Many also included lists of milestones aligned with specific sub-goals.
GAO-14-268: *Reexamining Regulations: Agencies Often Made Regulatory Changes, but Could Strengthen Linkages to Performance Goals* (April 2014)	22. **Priority Recommendation**: The **Director of OMB** should direct the Administrator of the Office of Information and Regulatory Affairs to ensure that the contributions made by regulations toward the achievement of APGs are properly considered and improve how retrospective regulatory reviews can be used to help inform assessments of progress toward these APGs by directing in guidance that agencies take such actions as: (1) identifying whether a regulation contributes to an APG expected to be reviewed by management as one of the criteria for prioritizing retrospective analyses and for the timing of these analyses; and (2) once an agency prioritizes a retrospective analysis based, in part, on its support of an APG, improving the usefulness of that analysis by examining regulations that collectively contribute to the goal in the scope of the review as appropriate.	**Implemented** – In April 2017, OMB issued guidance to agencies that, among other things, emphasized the importance of performance measures related to evaluating and improving the net benefits of their respective regulatory programs. OMB included explicit references to Section 6 of Executive Order 13563, which directed agencies' efforts to conduct retrospective regulatory reviews. Specifically, the updated guidance encourages agencies to establish and report "meaningful performance indicators and goals for the purpose of evaluating and improving the net benefits of their respective regulatory programs." The guidance further states that agencies' efforts to improve such net benefits may be conducted as part of developing agency strategic and performance plans and priority goals. In July 2017, OMB confirmed that the updated guidance was issued, in part, to address our April 2014 recommendation.
GAO-13-518: *Managing For Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges* (June 2013)	23. The **Director of OMB** should revise relevant OMB guidance to direct agencies to identify relevant tax expenditures among the list of federal contributors for each appropriate agency goal.	**Implemented** – In its July 2013 update to guidance, OMB directs agencies to identify tax expenditures, as appropriate, among the list of federal contributors to each agency strategic objective. According to the guidance, the agency's set of strategic objectives should be comprehensive of all agency activity.

Category	Recommendation	Implementation Status
GAO-13-518: *Managing For Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges* (June 2013)	The **Director of OMB** should 24. review whether all relevant tax expenditures that contribute to a CAP goal have been identified, and as necessary, include any additional tax expenditures in the list of federal contributors for each goal; and 25. assess the contributions relevant tax expenditures are making toward the achievement of each CAP goal.	**Implemented** – In September 2015, OMB staff told us that OMB had analyzed the 15 CAP goals established in March 2014, and determined that there were no tax expenditures that were critical to support achievement of those goals. In May 2016, we corroborated OMB's findings as part of our work reviewing implementation of a sample of seven CAP goals.
GAO-13-518: *Managing For Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges* (June 2013)	26. The **Director of OMB** should work with the PIC to develop a detailed approach to examine these difficulties across agencies, including identifying and sharing any promising practices from agencies that have overcome difficulties in measuring the performance of these program types (contracts, direct services, grants, regulations, research and development, and tax expenditures). This approach should include goals, planned actions, and deliverables along with specific time frames for their completion, as well as the identification of the parties responsible for each action and deliverable.	**Implemented** – Since 2013, OMB has taken various actions related to this recommendation. Recently, it developed more comprehensive and detailed plans to address it. For example, the CAP goals established in March 2018 cover a variety of program and activity types, including contracts, customer experience (direct services), grants, and research and development. In its plans for implementing those goals, OMB has identified related performance goals, performance measures, planned actions, deliverables, and time frames. OMB also has designated various leaders responsible for implementing each of those goals. In addition, in April 2017, OMB guidance to implement an executive order established a similar federal framework for measuring and reporting performance information related to regulations.
GAO-13-517: *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov (June 2013)*	27. The **Director of OMB**—working with the PIC and GSA—should clarify the ways that intended audiences could use the information on the Performance.gov website to accomplish specific tasks and specify the design changes that would be required to facilitate that use.	**Implemented** – In February 2018, OMB and GSA launched an updated version of Performance.gov. A "Get Started" page outlines specific tasks that visitors can accomplish on the site, including how to access agency performance information, learn more about the President's Management Agenda and cross-agency goals, and download data from agency performance reports.
GAO-13-517: *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov (June 2013)*	28. The **Director of OMB**—working with the PIC and GSA—should seek to more systematically collect information on the needs of a broader audience, including through the use of customer satisfaction surveys and other approaches recommended by HowTo.gov.	**Implemented** – In the fall of 2017, OMB and PIC asked GSA staff to identify the needs of Performance.gov audiences. As part of this study, and consistent with approaches recommended by HowTo.gov, GSA staff interviewed and tested new Performance.gov prototypes with different user groups to identify ways to improve user engagement. GSA staff used the results of the interviews to better understand the information different audiences were seeking, and how Performance.gov could more effectively meet those needs. They also used the interviews and user testing to identify specific ways to improve navigation, visual communication, and the accessibility of performance data in future iterations of the site.

Category	Recommendation	Implementation Status
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	29. The **Director of OMB** should work with the PIC to conduct formal feedback on the performance of the PIC from member agencies on an ongoing basis.	**Implemented** – In March 2014, PIC staff reported that they had started collecting formal feedback from attendees of most PIC-sponsored events. They provided documentation showing examples of surveys used to collect feedback and information compiled from survey results.
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	30. The **Director of OMB** should work with the PIC to update its strategic plan and review the PIC's goals, measures, and strategies for achieving performance, and revise them if appropriate.	**Implemented** – In March 2019, OMB staff explained that they are using the annual updating process for OMB Circular A-11, which describes the administration's approach to performance management, among other things, to consider, and update the PIC's goals and priorities, as necessary. According to staff, the circular's annual updates outline and dictate the PIC's priorities for each year and help outline the information and resources OMB and the PIC will need to develop to support their implementation. For example, in our review of the 2019 update of the circular, we confirmed that it includes new information and guidance on managing CAP goals, APGs, and agency strategic plans.
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act* (April 2013)	31. The **Director of OMB** should revise relevant guidance documents to define what constitutes "data of significant value."	**Implemented** – In its July 2013 update to guidance, OMB defined "data of significant value" as those that are sufficiently accurate, timely, and relevant to affect a decision, behavior, or outcome by those who have authority to take action.
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act* (April 2013)	32. The **Director of OMB** should direct agencies to develop and publish interim quarterly performance targets for their APG performance measures on Performance.gov when the "data of significant value" definition applies.	**Implemented** – In its July 2013 update to guidance, OMB directed agencies to publish targets and results related to their priority goals each quarter.
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act* (April 2013)	33. The **Director of OMB** should direct agencies to provide and publish on Performance.gov completion dates, both in the near term and longer term, for their milestones.	**Implemented** – In its July 2013 update to guidance, OMB directed agencies to include key milestones with planned completion dates in their quarterly performance updates on priority goals for the remainder of the goal period.
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act* (April 2013)	34. The **Director of OMB** should direct agencies to describe in their performance plans how the agency's performance goals—including APGs—contribute to any of the CAP goals.	**Implemented** – In its July 2013 update to guidance, OMB directed agencies to include a list of the CAP goals to which the agency contributes and explain the agency's contribution to them in their strategic plans, performance plans, and performance reports. In addition, in those documents, the agencies are to direct the public to information about the CAP goals on Performance.gov.

Category	Recommendation	Implementation Status
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act* (April 2013)	35. The **Director of OMB** should ensure that agencies adhere to OMB's guidance for website updates by providing complete information about the organizations, program activities, regulations, tax expenditures, policies, and other activities—both within and external to the agency—that contribute to each APG.	**Implemented** – Based on an analysis of the final quarterly updates for the 2014-2015 APGs published in December 2015, we found that agencies made progress in identifying external organizations and programs for their APGs.
GAO-12-620R: *Managing for Results: GAO's Work Related to the Interim Crosscutting Priority Goals under the GPRA Modernization Act* (May 2012)	36. The **Director of OMB**, in considering additional programs with the potential to contribute to the crosscutting goals, should review the additional departments, agencies, and programs that we have identified, and consider including them in the federal government's performance plan, as appropriate.	**Implemented** – In December 2012, and again in May 2013, OMB updated information on Performance.gov on the CAP goals. In these updates, OMB added some of the departments, agencies, and programs that we recommended in our report.

Source: GAO. | GAO-21-104704

Table 5: Recommendations that OMB Has Not Fully Implemented from GAO Work Related to the GPRA Modernization Act

Category	Recommendation	Implementation Status
GAO-18-609SP: *Managing for Results: Government-wide Actions Needed to Improve Agencies' Use of Performance Information in Decision Making* (Sept. 2018)	1. The **Director of the Office of Management and Budget (OMB),** in coordination with the Performance Improvement Council (PIC), should prioritize efforts to identify and share among agencies proven practices for increasing, and challenges that hamper, the use of performance information in decision-making more extensively within agencies. At a minimum, this effort should involve the agencies that our survey suggests may offer such insights.	**Not Implemented** – As of July 2021, OMB and the PIC have taken some actions towards addressing this recommendation. For example, in 2018 and 2019, the PIC hosted a series of workshops focused on relevant topics, such as how agency staff can develop performance measures and analyze data, and how data-driven reviews are used across the federal government. However, as of July 2021, they had not yet undertaken efforts to directly address the recommendation. They have not engaged the agencies highlighted by our survey results to identify proven practices that would increase, or challenges that are hampering, data-driven decision-making within agencies. We will continue to monitor actions related to implementing this recommendation.

Category	Recommendation	Implementation Status
GAO-17-775: *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges* (September 2017)	2. **Priority recommendation:** The **Director of OMB** should revise and publicly issue OMB guidance through an update to its Circular No. A-11, a memorandum, or other means to provide time frames and associated milestones for implementing the federal program inventory.	**Not Implemented** – As of July 2021, OMB had taken limited action in response to this recommendation. Although OMB published an initial inventory covering the programs of 24 federal agencies in May 2013, OMB decided to postpone further development of the inventory to coordinate with the implementation of the Digital Accountability and Transparency Act of 2014 (DATA Act) (Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014)). In December 2020, OMB announced a federal program inventory exploratory pilot that was intended to provide insights into expanding the effort into a comprehensive inventory. According to a December 3, 2020, memorandum on the Federal Program Inventory Exploratory Pilot, OMB planned to work with agencies to identify programs associated with 12 program categories and provide descriptive information with 2 years of historical spending data for each program. In January 2021, OMB launched a website that provided initial results. According to the website, the exploratory pilot was intended to identify possible gaps and inconsistencies in guidance. Also, in January 2021, Congress amended and expanded requirements for the federal program inventory as part of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Pub. L. No. 116-283, div. H § 9601, 134 Stat. 3388, 4823-4828 (Jan. 1, 2021)). The act includes provisions for OMB to develop and submit an implementation plan to appropriate congressional committees by July 2021. Determining an approach for implementing these new requirements presents an opportunity for OMB to fully address this. We will continue to monitor progress.

Category	Recommendation	Implementation Status
GAO-17-775: *Managing for Results: Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges* (September 2017)	3. **Priority recommendation:** The **Director of OMB** should consider as OMB determines its strategy for resumed implementation of the federal program inventory using a systematic approach, such as the information architecture framework, to help ensure that GPRAMA requirements and our past recommendations for the inventory are addressed.	**Not Implemented** – As of July 2021, OMB had taken limited action in response to this recommendation. Although OMB published an initial inventory covering the programs of 24 federal agencies in May 2013, OMB decided to postpone further development of the inventory to coordinate with the implementation of the DATA Act (Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014)). In December 2020, OMB announced a Federal Program Inventory exploratory pilot that was intended to provide insights into expanding the effort into a comprehensive inventory, while also limiting the agency reporting burden to those areas most critical to achieving the inventory's intent. According to a December 3, 2020, memorandum on the Federal Program Inventory Exploratory Pilot, OMB planned to work with agencies to identify programs associated with 12 program categories and provide descriptive information with 2 years of historical spending data for each program. In January 2021, OMB launched a website that provided initial results. According to the website, the pilot defined programs using a common set of elements, as outlined in our September 2017 report on information architecture (GAO-17-739). Also, in January 2021, Congress amended and expanded requirements for the federal program inventory as part of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021. The act includes provisions for OMB to develop and submit an implementation plan to appropriate congressional committees by July 2021 (Pub. L. No. 116-283, div. H § 9601, 134 Stat. 3388, 4823-4828 (Jan. 1, 2021)). Determining an approach for implementing these new requirements presents an opportunity for OMB to fully address this recommendation. We will continue to monitor progress.

Category	Recommendation	Implementation Status
GAO-16-693: *Performance.gov: Long-Term Strategy Needed to Improve Website Usability* (August 2016)	4. The **Director of OMB**, in consultation with the PIC and General Services Administration (GSA), should ensure the information presented on Performance.gov consistently complies with GPRAMA public reporting requirements for the website's content.	**Not implemented** – As of April 2021, OMB, PIC, and GSA had taken some steps to address this recommendation, but additional actions are needed. In February 2018, OMB and GSA launched an updated version of Performance.gov. Our updated analysis of information presented on the site in August 2020 found that it did not meet all requirements. Moreover, according to the site, after the change in administrations in January 2021, reporting on Performance.gov has been paused while the new administration establishes its goals, priorities, and management agenda. We will continue to monitor the status of actions taken to address this recommendation.
GAO-16-622: *Tax Expenditures: Opportunities Exist to Use Budgeting and Agency Performance Processes to Increase Oversight* (July 2016)	5. **Priority Recommendation:** The **Director of OMB**, in collaboration with the Secretary of the Treasury, should work with agencies to identify which tax expenditures contribute to their agency goals, as appropriate—that is, they should identify which specific tax expenditures contribute to specific strategic objectives and agency priority goals (APG).	**Not implemented** – As of March 2021, OMB had not begun to work with agencies to identify which tax expenditures contribute to the agencies' specific strategic objectives and agency priority goals, as we recommended in 2016. OMB staff told us that, although they agreed with the recommendation, it was not an effort they were pursuing due to competing priorities, as well as capacity and resource constraints. Without additional OMB assistance, agencies may continue to have difficulty identifying whether or which of the dozens of tax expenditures representing an estimated $1.24 trillion in forgone revenues in FY 2020 contribute to their goals.

Category	Recommendation	Implementation Status
GAO-15-83: *Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories* (October 2014)	**Priority Recommendations**: The **Director of OMB** should: 6. revise relevant guidance to direct agencies to collaborate with each other in defining and identifying programs that contribute to common outcomes; 7. revise relevant guidance to provide a time frame for what constitutes "persistent over time" that agencies can use as a decision rule for whether to include short-term efforts as programs; 8. define plans for when additional agencies will be required to develop program inventories; 9. revise relevant guidance to direct agencies to consult with relevant congressional committees and stakeholders on their program definition approach and identified programs when developing or updating their inventories; 10. revise relevant guidance to direct agencies to identify in their inventories the performance goal(s) to which each program contributes; and **11.** ensure during OMB reviews of inventories that agencies consistently identify, as applicable, the strategic goals, strategic objectives, APGs, and CAP goals each program supports.	**Not implemented –** Although OMB published an initial inventory covering the programs of 24 federal agencies in May 2013, OMB decided to postpone further development of the inventory to coordinate with the implementation of the DATA Act. In December 2020, OMB announced a federal program inventory exploratory pilot that was intended to provide insights into expanding the effort into a comprehensive inventory, while also limiting the agency reporting burden to those areas most critical to achieving the inventory's intent. According to a December 3, 2020, memorandum on the Federal Program Inventory Exploratory Pilot, OMB planned to work with agencies to identify programs associated with 12 program categories and provide descriptive information with 2 years of historical spending data for each program. In January 2021, OMB launched a website that provided initial results. According to OMB staff in May 2021, agencies did not work with each other when identifying their programs and related information. Also, in January 2021, Congress amended and expanded requirements for the federal program inventory as part of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021. The act includes provisions for OMB to develop and submit an implementation plan to appropriate congressional committees by July 2021. Determining an approach for implementing these new requirements presents an opportunity for OMB to address these recommendations. We will continue to monitor progress.

Category	Recommendation	Implementation Status
GAO-15-83: *Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories* (October 2014)	**Priority Recommendations: The Director of OMB** should: 12. include tax expenditures in the federal program inventory effort by designating tax expenditure as a program type in relevant guidance; and 13. in coordination with the Secretary of the Treasury, develop a tax expenditure inventory that identifies each tax expenditure and describes how the tax expenditure is defined, its purpose, and related performance and budget information.	**Not implemented** – No executive action has been taken. As of July 2021, OMB had not taken action to include tax expenditures in the federal program inventory, as we recommended in October 2014. The GPRA Modernization Act of 2010 requires OMB to publish a list of all federal programs on a central, government-wide website (31 U.S.C. § 1122(a)(2)). Although OMB published an initial inventory covering the programs of 24 federal agencies in May 2013, OMB decided to postpone further development of the inventory to coordinate with the implementation of the DATA Act (Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014)). In December 2020, OMB announced a federal program inventory exploratory pilot that was intended to provide insights into expanding the effort into a comprehensive inventory, while also limiting the agency reporting burden to those areas most critical to achieving the inventory's intent. According to a December 3 2020 memorandum on the Federal Program Inventory Exploratory Pilot, OMB planned to work with agencies to identify programs associated with 12 program categories and provide descriptive information with 2 years of historical spending data for each program. In January 2021, OMB launched a website that provided initial results. Also, in January 2021, Congress amended and expanded requirements for the federal program inventory as part of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Pub. L. No. 116-283, div. H § 9601, 134 Stat. 3388, 4823-4828 (Jan. 1, 2021)). However, neither the amended statutory requirements nor OMB's exploratory pilot include designating tax expenditures as a program type, as we recommended. The act includes provisions for OMB to develop and submit an implementation plan to appropriate congressional committees by July 2021. Determining an approach for implementing these new requirements presents an opportunity for OMB to fully address this recommendation. By including tax expenditures in the inventory, OMB could help increase the transparency of tax expenditures and the outcomes to which they contribute. We will continue to monitor progress.

Category	Recommendation	Implementation Status
GAO-13-517: *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov* (June 2013)	14. The **Director of OMB**—working with the PIC and GSA—should seek to ensure that all performance, search, and customer satisfaction metrics, consistent with leading practices outlined in HowTo.gov, are tracked for the website, and, where appropriate, create goals for those metrics to help identify and prioritize potential improvements to Performance.gov.	**Not implemented** – As of April 2021, OMB and GSA had taken some actions toward addressing this recommendation. According to information that OMB staff provided at that time, OMB and GSA are tracking 15 out of 24 metrics for Performance.gov that are recommended for federal websites, and they are working to collect information related to the remaining nine metrics. In addition, in March 2021 they began using a Google Analytics account. OMB staff told us in April 2021 that the features and information available through that account should allow them to establish performance goals for the website. With the additional metrics and goals, OMB and GSA would better understand how well the website is performing, and what actions may be needed to improve its performance and usability to achieve desired results. We will continue to monitor their actions to fully address this recommendation.
GAO-13-228: *Managing for Results: Data-Driven Performance Reviews Show Promise but Agencies Should Explore How to Involve Other Relevant Agencies,* (February 2013)	15. The **Director of OMB** should work with the PIC and other relevant groups to identify and share promising practices to help agencies extend their quarterly performance reviews to include, as relevant, representatives from outside organizations that contribute to achieving their agency performance goals.	**Not implemented** – As of April 2021, OMB and the PIC have taken little action to address this recommendation. In August 2017, PIC staff told us that they were working to identify examples where agencies had included representatives from outside organizations in their performance reviews, and would then disseminate promising practices based on those experiences. However, according to information shared by OMB and PIC staff in March 2019, they had not taken any additional action, nor had they identified or shared any such practices. OMB staff emphasized that while some agencies found it is useful to engage external stakeholders in their reviews, agencies generally view them as internal management meetings. In April 2021, OMB staff told us they had no further updates on this recommendation at that time. OMB's July 2020 guidance continues to direct agencies to include, as appropriate, relevant personnel from outside the agency that contribute to the accomplishment of APGs or other priorities. However, supplementing this guidance with insights into how to do this well could help ensure that agencies can effectively bring together key players to achieve common goals. We will continue to monitor the status of actions taken to address this recommendation.

Category	Recommendation	Implementation Status
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization* Act (April 2013)	16. When such revisions to OMB's guidance (as described in recommendations 31, 32, 33, and 34 in table 4) are made, the **Director of OMB** should work with the PIC to test and implement these provisions.	**Not implemented** – As of April 2021, OMB has yet to address this recommendation. According to information provided by OMB and PIC staff in June 2015, although OMB revised its guidance as we recommended, it did not work with the PIC to test implementation of these provisions. Instead, they told us that both PIC and OMB staff ensure agencies are implementing these provisions of their guidance when reviewing APG quarterly update submissions. However, our analyses of agencies' APG updates since that time has continued to find that implementation of these provisions is mixed. We will continue to monitor progress.
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization* Act (April 2013)	17. The **Director of OMB** should ensure that agencies adhere to OMB's guidance for website updates by providing a description of how input from congressional consultations was incorporated into each APG.	**Not implemented** – As of April 2021, OMB has taken limited actions to address this recommendation. In July 2017, OMB staff said that they planned on highlighting the requirement for congressional consultation as they updated the 2018-2019 APGs, which were first published in February 2018 and were updated quarterly. However, our periodic analyses of Performance.gov showed that neither the updated version of the site, nor the reporting templates for individual APGs, contained a space for providing a description of input from Congress. In its July 2020 guidance, OMB directed agencies to highlight congressional input, if such input was relevant to setting a specific goal, in the APG overview section of the template. We will continue to monitor progress.

Source: GAO. | GAO-21-104704

Table 6: Recommendations Agencies Have Implemented from Our Work Related to the GPRA Modernization Act

Category	Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	1. The **Administrator of the U.S. Agency for International Development** (USAID) should describe USAID's major management challenges and identify performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each of its major management challenges as part of USAID's agency performance plan (APP).	**Implemented** – USAID's 2016 Annual Performance Report (APR) described the agency's major management challenges and identified performance goals, performance metrics, planned actions, milestones, and an agency official responsible for resolving each major management challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	2. The **Secretary of Agriculture** should describe the Department of Agriculture's (USDA) major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of USDA's APP.	**Implemented** – In its Fiscal Year (FY) 2019 Agency Financial Report (AFR), USDA included a section that described its planned actions for resolving major management challenges. We found the agency included planned actions for each challenge, and included performance goals, performance measures, and milestones relevant to the size and complexity of the challenge, as well as identifying an agency official responsible for addressing the challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	3. The **Secretary of Commerce** should describe the Department of Commerce's (Commerce) major management challenges and include performance goals, performance measures, milestones and an agency official responsible for resolving each of its major management challenges as part of Commerce's APP.	**Implemented** – The Government Performance and Results Modernization Act of 2010 (GPRAMA) requires agencies to describe their major management challenges and identify associated performance information in their agency performance plans for addressing those challenges (31 U.S.C. § 1115(a)(6)). In June 2016, we reported that Commerce had not provided complete performance information for each major management challenge. Commerce concurred with our recommendation. In August 2018, Commerce implemented our recommendation when it updated its Annual Performance Plan and Report FY2017 and FY2019 to include a description of Commerce's major management challenges, as well as related performance goals and measures, performance milestones, and an agency official responsible for resolving each of its major management challenges.

Category	Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	4. The **Secretary of Defense** should include planned actions for each of the Department of Defense's (DOD) major management challenges and ensure that required information about its major management challenges, currently in DOD's Agency Strategic Plan for FY 2015-2018, be included in its APP so that progress toward resolving each of its major management challenges is transparent and reported annually.	**Implemented** – DOD concurred with the recommendation. In May 2018, DOD provided us with its corrective action plan for addressing this recommendation. According to the plan, the agency's major management challenges will be identified in DOD's forthcoming strategic plan and the challenges will be addressed in the next agency performance plan. In its 2020 Annual Performance Plan, DOD addressed the recommendation by identifying major management challenges for meeting the agency's performance goals and included planned actions. DOD continued to include performance goals, measures, and an agency official (office) responsible.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	5. The **Secretary of Education** should include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of the Department of Education's (Education) major management challenges as part of the department's APP.	**Implemented** – In its FY 2018 APP, Education described the agency's major management challenges. It also identified performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each major management challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	6. The **Secretary of Energy** should describe the Department of Energy's (DOE) major management challenges and include performance goals, performance measures, milestones and an agency official responsible for resolving each of its major management challenges as part of the department's APP.	**Implemented** –DOE included management priorities and associated key challenges and departmental initiatives (planned actions) to address its major management challenges in the FY 2016 Agency Financial Report (AFR). The DOE FY 2016 APR/FY 2018 APP identifies performance goals, performance measures, milestones, and an agency official responsible for resolving each of the management challenges.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	7. The **Attorney General** should describe the Department of Justice's (DOJ) major management challenges and include performance goals, performance measures, milestones, planned actions and an agency official responsible for resolving each of its major management challenges as part of the DOJ APP.	**Implemented** – According to the DOJ action plan to address our recommendations, it will report the Office of Inspector General top management challenges in both the AFR and the APR/APP. For the APR/APP, DOJ will also include the appropriate performance goals, performance measures, milestones, planned actions addressing the challenges and the name(s) of agency official(s) responsible for resolving each of its major management challenges. In its FY 2019 AFR issued in November 2019, DOJ included planned actions for each of its major management challenges, relevant to the size and complexity of the challenge. It also identified an agency official responsible for addressing the challenge. DOJ also issued its FY 2019/2021 APP, which includes additional performance information related to some of the challenges.

Category	Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	8. The **Secretary of Labor** should describe the Department of Labor's (Labor) major management challenges and include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of its major management challenges as part of Labor's APP.	**Implemented** – In its FY 2019 AFR, Labor described the agency's major management challenges and identified performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each major management challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	9. The **Administrator of the Small Business Administration** (SBA) should describe SBA's major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving major management challenges as part of SBA's APP.	**Implemented** – SBA's 2018 Congressional Budget Justification/2016 APR described the agency's major management challenges and identified performance goals, performance metrics, planned actions, milestones, and an agency official responsible for resolving each major management challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	10. The **Secretary of State** should include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of the Department of State's (State) APP.	**Implemented** –State's 2016 APR identified performance goals, performance metrics, milestones, and an agency official responsible for resolving each major management challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	11. The **Secretary of Transportation** should describe the Department of Transportation's (DOT) major management challenges and include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving major management challenges as part of DOT's APP.	**Implemented** – In September 2018, DOT took steps to implement this recommendation by identifying its major management challenges and including planned actions to address each challenge in its FY 2017 AFR. However, the FY 2018 AFR and related documents did not include the other required information. Subsequently, DOT released its FY 2018 Performance Report and FY 2020 Performance Plan. The document identified the agency's major management challenges, and included performance goals, performance measures, planned actions, milestones, and an agency official responsible for each management challenge.

Category	Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	12. The **Secretary of the Treasury** should include performance goals, performance measures, milestones, and an agency official responsible for resolving major management challenges as part of the Department of the Treasury's (Treasury) APP.	**Implemented** – As of September 2018, Treasury made progress on implementing this recommendation by identifying its major management challenges and associated planned actions for addressing each challenge in its FY 2017 AFR. Our review of Treasury's FY 2018 AFR found the document did not include performance information required under GPRAMA (31 U.S.C. § 1115(b)). In its 2019 AFR, we found Treasury included planned actions for each of its major management challenges, relevant to the size and complexity of the challenge. Treasury also identified an agency official responsible for addressing the challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	13. The **Administrator of the Environmental Protection Agency** (EPA) should include performance goals, performance measures, milestones, planned actions and an agency official responsible for resolving each of its major management challenges as part of EPA's APP.	**Implemented** – In its FY 2018 APP, EPA took steps to implement this recommendation by clearly identifying its major management challenges and including planned actions for resolving them. Further action was needed to establish performance goals, performance measures, and milestones, and to identify an agency official responsible for resolving the challenge. In its FY 2019 APP, EPA reported performance information consistent with GPRAMA requirements for each of the major management challenges identified by the agency.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	14. The **Administrator of the General Services Administration** (GSA) should describe GSA's major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of GSA's APP.	**Implemented** – In its FY 2019 APP, GSA described the agency's major management challenges and identified performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving the challenges.

Category	Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	15. The **Secretary of Health and Human Services** (HHS) should include performance goals, milestones, and an agency official responsible for resolving each of HHS's major management challenges as part of HHS's APP.	**Implemented** – According to its website, for FY 2019, HHS is meeting its performance reporting requirements as designated in GPRAMA and OMB Circular A-11 through the program performance information provided in the FY 2018 HHS Budget Justifications to Congress. As of September 2018, however, HHS had not implemented our recommendation. Our review of HHS' 2019 Congressional Budget Justification and related documents found that it did not include information required by GPRAMA (31 U.S.C. § 1115(b)). In May 2019, we reviewed HHS's FY 2020 Performance Plan and Report. In the document, HHS identified four "Major Management Priorities" that represent the agency's major management challenges: 1) Moving to a 21st Century Workforce, 2) Restoring Market Forces, 3) Making HHS More Innovative and Responsive, and 4) Generating Efficiencies through Streamlined Services. For each challenge, HHS provided information on its progress with each initiative, including performance goals, performance indicators, and milestones. Each initiative also named an official responsible for resolving the challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	16. The **Secretary of the Interior** should describe the Department of the Interior's (Interior) major management challenges and include performance goals, performance measures, planned actions, milestones and an agency official responsible for resolving each of its major management challenges as part of Interior's APP.	**Implemented** – Interior has improved the public reporting of major management challenges and has implemented this recommendation. Specifically we found that Interior's 2018/2019 APP & 2017 Report clearly stated major management challenges. It included a cross reference to the corresponding goal or objective with relevant performance goals, measures, milestones, and planned actions. The report also listed agency officials responsible for resolving the challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	17. The **Chairman of the U.S. Nuclear Regulatory Commission** (NRC) should affirmatively state that the agency does not have major management challenges when applicable in NRC's APP.	**Implemented** – NRC stated that it did not identify any major management challenges that met the GPRAMA definition (31 U.S.C. § 1115(h)(5)). In its 2018 APP, NRC clearly stated that it did not have major management challenges.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	18. The **Director of the Office of Personnel Management** (OPM) should identify performance goals, performance measures, and milestones for each of OPM's major management challenges as part of OPM's APP.	**Implemented** – In its FY 2018 Congressional Budget Justification, OPM clearly identified its major management challenges. It also included performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each challenge, as required under GPRAMA (31 U.S.C. § 1115(b)).

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GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	19. The **Secretary of Veterans Affairs** (VA) should include performance goals and milestones for each of its major management challenges as part of VA's APP.	**Implemented** – In July 2016, VA issued guidance to internal organizations for responding to major management challenges identified by its Inspector General. Accordingly and in-line with our recommendation, VA's FY 2016 AFR includes performance goals and milestones for each of its major management challenges.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	20. The **Administrator of the National Aeronautics and Space Administration (**NASA) should include performance goals, performance measures, milestones and an agency official responsible for resolving major management challenges as part of NASA's APP.	**Implemented** – In its FY 2018 APP, NASA implemented this recommendation by clearly identifying its major management challenges and cross-referencing them to relevant strategic goals. Those strategic goals included performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving the challenge.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	21. The **Director of the National Science Foundation** (NSF) should describe NSF's major management challenges and identify performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of NSF's APP.	**Implemented** – In its FY 2019 Budget Request to Congress, NSF identified its major management challenges. It included performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each of the management challenges.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	22. The **Secretary of Defense** should more fully address GPRAMA requirements and Office of Management and Budget (OMB) guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its agency priority goals (APG).	**Implemented** – In April 2021, a DOD official reported that DOD had provided the required data quality information to OMB to be posted on Performance.gov before the change in administrations. DOD's APG updates for the fourth quarter of FY 2020 explained how DOD is addressing each of the five data quality requirements for its three APGs for FYs 2020 and 2021. This information is posted within the archives of the Trump administration's performance and management agenda on Performance.gov.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	23. The **Secretary of Homeland Security** should more fully address GPRAMA requirements and OMB guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APG.	**Implemented** – The Department of Homeland Security (DHS) added an overall description on Performance.gov of how the agency ensures reliable performance information is reported to external audiences. DHS also provided a hyperlink from Performance.gov to a data quality appendix in its performance plan and report covering FYs 2015 through 2017. This provided more specific information for its priority goals.

Category	Recommendation	Implementation Status
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	24. The **Administrator of NASA** should more fully address GPRAMA requirements and OMB guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APGs.	**Implemented** – For its FY 2016 and 2017 APGs, NASA added data quality descriptions to Performance.gov.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	25. The **Secretary of Labor** should more fully address GPRAMA requirements and OMB guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APGs.	**Implemented** –Labor stated it added data quality descriptions to Performance.gov for four of its five APGs for FYs 2018 and 2019. The descriptions explain how Labor ensures the accuracy and reliability of the performance information used to measure progress toward each APG. For Labor's remaining APG to begin implementation of a shared services model for administrative functions, the agency identifies data sources on Performance.gov. In addition, its performance report for FY 2018 (which can be accessed through Performance.gov) provides additional data quality discussion addressing the remaining four requirements.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	26. The **Secretary of Defense** should more fully address GPRAMA requirements and OMB guidance by describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Implemented** – In April 2021, a DOD official reported that DOD had provided the required data quality information to OMB to be posted on Performance.gov before the change in administrations. DOD's APG updates for the fourth quarter of FY 2020 were posted on Performance.gov and explained how DOD is addressing each of the five data quality requirements for its three APGs for FYs 2020 and 2021. This information is posted within the archives of the Trump administration's performance and management agenda on Performance.gov. Also, DOD's performance plan for FY 2021 and annual performance report for FY 2019, as well as its performance report for FY 2020, describe DOD's APGs and refer readers to Performance.gov for updates, which include the required data quality information.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	27. The **Administrator of NASA** should more fully address GPRAMA requirements and OMB guidance by describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Implemented** – In its 2015 APR/FY 2017 APP, NASA added a data quality explanation that described how NASA tracked progress toward each of its four APGs for FYs 2016 and 2017.

Category	Recommendation	Implementation Status
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	28. The **Secretary of Labor** should more fully address GPRAMA requirements and OMB guidance by describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Implemented** – In its 2018 performance report for FY 2018, Labor refers readers interested in its APGs to Performance.gov. Labor added on Performance.gov data quality descriptions for four of its five APGs for FYs 2018 and 2019. For Labor's remaining APG to begin implementation of a shared services model for administrative functions, the agency identifies data sources on Performance.gov. Its performance report for FY 2018 provides additional data quality discussion for specific measures related to this APG, which addresses the remaining requirements.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	The **Secretary of Agriculture** should work with the Chief Operating Officer (COO) and Performance Improvement Officer (PIO) to modify the department's review processes to ensure that review meetings 29. are held at least quarterly; 30. are led by the agency head or COO; 31. involve APG leaders; and 32. involve, as appropriate, agency officials with functional management responsibilities.	**Implemented** – In October 2015, the Department of Agriculture updated its review processes to be in-person quarterly review meetings. The first of these meetings was held on October 28, 2015. Review meetings were led by the COO and PIO, and included APG leaders as well as officials with functional management responsibilities.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	33. The **Secretary of Defense** should work with the COO and PIO to modify the department's review processes to ensure that review meetings are used to review progress on all APGs at least once a quarter, discuss at-risk goals and improvement strategies, and assess whether specific program activities, policies, or other activities are contributing to goals as planned.	**Implemented** – In May and June 2020, DOD officials described to us revisions they made to meetings the agency uses to review progress toward its priority goals. Those changes ensure that the review meetings are consistent with relevant requirements, guidance, and leading practices. For example, DOD officials provided documentation confirming that officials regularly reviewed progress in quarterly in-person meetings. These meetings were used to discuss the status of contributing activities, potential risks, and improvement strategies. Together, these actions better position DOD to hold officials accountable for progress toward identified goals and milestones, and take timely and better informed action to address identified challenges.

Category	Recommendation	Implementation Status
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	34. The **Secretary of Defense** should work with the COO and PIO to modify the department's review processes to ensure that review meetings are used by participants to identify, agree upon, document and track follow-up actions.	**Implemented** – In May and June 2020, DOD officials described to us revisions they made to meetings the agency uses to review progress toward its priority goals. Those changes ensure that the review meetings cover follow-up actions. For example, DOD officials provided documentation confirming that officials used the review meetings to identify, agree upon, document, and track necessary follow-up actions. These actions help ensure DOD is focused on continuous improvements in its performance and operations.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	35. The **Secretary of HHS** should work with the COO and PIO to modify the department's review process to ensure that progress on each APG is reviewed in an in-person review meeting at least quarterly.	**Implemented** – HHS updated procedures for reviewing its APGs during the FY 2016-2017 cycle. HHS held the first of these quarterly in-person review meetings on March 28, 2016. They involved the COO, PIO, individual priority goal leaders, and senior HHS leadership.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	36. The **Secretary of Homeland Security** should work with the COO and PIO to re-establish regular, in-person, data-driven review meetings conducted in a manner consistent with the requirements of GPRAMA, OMB guidance, and leading practices outlined in this report.	**Implemented** – In October 2015, the DHS Undersecretary for Management distributed a memorandum re-establishing quarterly performance review meetings for APGs. The first in-person quarterly review meeting, led by DHS's Undersecretary for Management, was held on December 18, 2015, to review final progress on FY 2014-2015 APGs, and discuss implementation of the new FY 2016-2017 APGs. The meeting involved APG goal leaders, as well as other officials with functional management responsibilities. DHS also developed a process for tracking follow-up actions stemming from these meetings.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	37. The **Secretary of State** should work with the COO and PIO to modify the Department's review processes to ensure and involve, as appropriate, agency officials with functional management responsibilities.	**Implemented** – In June 2016, Department of State (State) staff told us that officials with functional management responsibilities are now being included in the agency's in-person review meetings. For instance, the list of attendees for State's April 2016 review meeting, which focused on the Excellence in Consular Service agency priority goal, included officials from the Bureau of Budget and Planning, Administration, and Human Resources, in addition to staff from the Bureau of Consular Affairs.

Category	Recommendation	Implementation Status
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	38. The **Secretary of State** should work with the COO and PIO to modify the Department's review processes to ensure that progress on each APG is reviewed in an in-person review meeting at least quarterly.	**Implemented** – The State Department concurred with this recommendation and, as of January 2021, took actions to implement it. According to documentation provided by State officials in November 2020 and January 2021, the agency began holding meetings in line with our recommendation in February 2020. Among other things, the agency used these quarterly meetings to review progress toward its priority goals. These meetings better position the State to take timely action to drive progress toward achieving its goals.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	39. The **Secretary of State** should work with the COO and PIO to modify State's review processes to ensure that the reviews are led by the agency head or COO.	**Implemented** –State neither agreed or disagreed with this recommendation. However, as of January 2021, the agency has taken actions to implement it. In November 2020 and January 2021, State officials provided documentation that showed the agency's COO began leading quarterly review meetings in February 2020. This involvement helps ensure agency top leadership has regular opportunities to review, and hold officials accountable for, progress toward goals and milestones. In turn, this encourages continuous improvements in agency performance and operations.
GAO-15-84: *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service* (October 2014)	40. The **Secretary of Agriculture** should direct the Under Secretary for Natural Resources and Environment to: (1) ensure standards include performance targets or goals, (2) ensure standards include performance measures, (3) ensure standards are easily publicly available, and (4) develop a feedback mechanism to collect comments agency-wide, which should include guidance or criteria to elevate customer feedback from local and regional offices to identify the need for and to make service improvements.	**Implemented** – In August 2017, the Forest Service provided us with performance goals, targets and measures for each of its customer service standards. In November 2018, the Forest Service made the standards easily publicly available on its website. With regard to collecting customer feedback, in August 2017, the Forest Service provided the criteria for elevating customer comment. In April 2019, the Forest Service began a pilot to collect customer feedback from Forest Service locations. According to the Forest Service, it will collect agency wide comments and use those comments to make service improvements.

Category	Recommendation	Implementation Status
GAO-15-84: *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service* (October 2014)	41. The **Secretary of Education** should direct Federal Student Aid's COO to improve Federal Student Aid's (FSA) customer service standards and feedback review to: (1) ensure standards are easily publicly available, and (2) develop a feedback mechanism that includes guidance or criteria for service providers to elevate customer feedback to identify the need for and to make service improvements.	**Implemented** – In August 2018, Education informed us it was procuring and implementing Next Generation Financial Services Environment (NextGen), a comprehensive vision for transforming FSA into a world-class, customer-focused organization that leverages modern technology and cutting-edge business process solutions to drive efficient, effective service for students, families, and taxpayers at all stages of the federal student aid lifecycle. Education expected NextGen to be fully operational by 2020 and intended to incorporate and publicize standards for timeliness and quality into the NextGen solution. However, until the NextGen solution is in place, FSA maintains a website that provides customer-centered performance metrics for servicing FSA loans. Moreover, in June 2018, FSA developed a feedback mechanism that includes guidance criteria for service providers to elevate customer feedback to make service improvements.
GAO-15-84: *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service* (October 2014)	42. The **Commissioner of U.S. Customs and Border Protection** (CBP) should, to improve CBP's customer service standards ensure those standards include (1) performance targets or goals, and (2) performance measures.	**Implemented** – In June 2018, we received additional documentation from CBP about the customer service survey questions they use to collect data in order to measure performance. In September 2018, CBP provided additional documentation including performance targets for the customer service standards.
GAO-15-84: *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service* (October 2014)	43. The **Secretary of the Interior** should direct the Assistant Secretary of Fish, Wildlife and Parks to take the following actions to improve the National Park Service's (NPS) customer service standards and feedback review: (1) ensure standards include performance targets or goals, (2) ensure standards include performance targets or goals, (3) ensure standards are easily publicly available, and (4) develop a feedback mechanism that includes guidance or criteria to review and elevate customer feedback from local and regional offices to identify the need for and to make service improvements.	**Implemented** – In February 2019, NPS developed customer service standards that include performance targets or goals as well as performance measures. It also made its customer service standards easily publicly available online. NPS has developed a feedback mechanism to elevate customer feedback from local and regional offices. In July 2019, NPS officials told us that the feedback mechanism will soon be made available on its website.

Category	Recommendation	Implementation Status
GAO-15-84: *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service* (October 2014)	44. The **Secretary of VA** should direct the Veterans Benefits Administration (VBA) to ensure standards: (1) are easily publicly available to improve disability compensation customer service standards; and (2) develop a feedback mechanism that includes guidance or criteria for service providers to elevate customer feedback and identify the need for and to make service improvements.	**Implemented** – In March 2016, VBA made its disability compensation and Veterans' Group Life Insurance (VGLI) customer service standards easily publicly available. It established a navigation bar on its web page that links to a new webpage that explains customer service standards in detail. The bar also links users to VBA's performance metrics that support those standards. In addition, VGLI established guidance for its customer service feedback by assigning control numbers and due dates to track the comments and follow-up on actions. According to VGLI officials, staff record common themes, analyze patterns concerning customer comments, and identify whether service improvements are needed monthly. Further, trends are elevated and addressed with staff and VGLI leadership quarterly as needed.
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	45. The **Director of OPM**, in coordination with the PIC and the Chief Learning Officer Council, should work with agencies to identify competency areas needing improvement within agencies.	**Implemented** – Office of Personnel Management officials coordinated with the OMB to address this recommendation. In April 2018, OMB released guidance for agencies on implementing strategic reviews. The guidance states that, as part of a broader effort to improve management competencies, agency chief operating officers should lead a self-assessment that examines the enterprise management capabilities of the agency. This assessment will review the capacity of management and decision-support functions that inform decision-making among senior agency leadership. Agencies were to lead a discussion of these findings with OMB as part of the 2018 Strategic Review meetings.
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	46. The **Director of OPM,** in coordination with the PIC and the Chief Learning Officer Council, should work with agencies to identify agency training that focuses on needed performance management competencies.	**Implemented** – In April 2018, OMB released guidance for agencies on implementing strategic reviews. The guidance directs agencies, as part of their 2018 Strategic Review submissions to OMB, to provide an update on agency progress in developing a learning agenda related to the performance management competencies of building and utilizing evidence and evaluation findings to inform agency strategies and decision-making.

Source: GAO. | GAO-21-104704

Table 7: Recommendations that Agencies Have Not Fully Implemented from Our Work Related to the GPRA Modernization Act

Category	Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	1. The **Secretary of Homeland Security** should include performance goals, performance measures, and milestones for each of the Department of Homeland Security's (DHS) major management challenges as part of DHS's agency performance plan (APP).	**Closed – Not implemented** – The GPRA Modernization Act of 2010 (GPRAMA) requires agencies to describe their major management challenges and identify associated performance information (31 U.S.C. § 1115(b)(9)). In June 2016, we reported that the DHS did not report complete performance information including performance goals, performance measures, and milestones for each of its major management challenges. DHS agreed with our recommendation, but stated it believed it had met the intent of GPRAMA requirements for major management challenges, that not all challenges were conducive to a performance goal, and that no further action would be taken by DHS. In June 2017, DHS asked us to close the recommendation as not implemented.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	2. The **Secretary of Agriculture** should more fully address GPRAMA requirements and Office of Management and Budget (OMB) guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its agency priority goals (APG).	**Not implemented** – In a November 2018 letter to the Comptroller General, the Department of Agriculture (USDA's) Inspector General acknowledged that additional efforts were needed to better describe the quality of the data supporting the APGs. The Inspector General added that USDA will increase the amount of information provided in the quarterly APG updates for Performance.gov. In April 2021, we found that USDA had provided updates through the fourth quarter of fiscal year (FY) 2020 for four of five of its APGs and an update through the third quarter for the remaining APG. These updates are in Performance.gov's archive for the Trump administration's performance and management agenda. While USDA provides some data quality explanation, such as for its Reduce Animal Disease APG, USDA provided no data quality discussion for other APGs, such as Reduce Consumer Risk from Regulated Products through Modernization APG. In April 2021, we contacted USDA officials to obtain updated information and offered to discuss ways USDA could more fully address GPRAMA requirements. We will continue to monitor USDA's efforts to address our recommendation.

Category	Recommendation	Implementation Status
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	3. The **Secretary of Interior** should more fully address GPRAMA requirements and OMB guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APGs.	**Not implemented** –In April 2021, we found that Department of Interior (Interior) had provided updates through the fourth quarter of FY 2020 for five of its six APGs. These updates are in Performance.gov's archive for the Trump administration's performance and management agenda. While Interior provides some data quality explanation, such as for its water conservation APG, Interior provided more limited data quality discussion for other APGs, and says it will provide an update on an APG related to oil and gas drilling permits at a future point. In April 2021, we contacted Interior officials to obtain updated information and offered to discuss ways Interior could more fully address GPRAMA requirements. We will continue to monitor Interior's efforts to address our recommendation.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	4. The **Secretary of Agriculture** should more fully address GPRAMA requirements and OMB guidance by describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Not implemented** – In a November 2018 letter to the Comptroller General, USDA's Inspector General stated that the Department agrees with the recommendation and will begin providing data quality explanation for its APGs in its annual performance plan and report to be published in February 2019. However, USDA has not yet completed this task. The most recent performance plan and report available on USDA's webpage in April 2021, which covers fiscal years 2021 and 2019 respectively, states that officials attest to the completeness, reliability, and quality of the data presented. USDA also describes the progress it has made on its APGs. GPRAMA requires more specific data quality discussion for each APG (31 U.S.C. §§ 1122(b)(5)). In April 2021, we requested updated information from USDA officials and offered to discuss ways USDA could more fully address GPRAMA requirements. We will continue to monitor USDA's efforts to address our recommendation.

Category		Recommendation	Implementation Status
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	5.	The **Secretary of Interior** should more fully address GPRAMA requirements and OMB guidance by describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Not implemented** – Interior's 2019/2020 APP & 2018 Annual Performance Report includes a section concerning data accuracy and reliability, and describes in general terms how Interior ensures the accuracy and reliability of performance information and how it addresses the five data quality requirements in the GPRAMA (31 U.S.C. §§ 1115(b)(8), 1116(c)(6)). Interior states in this section that measurement procedures for agency performance goals are described on Performance.gov. As of April 2021, our review found that Interior has not provided specific data quality explanation for its APGs on Performance.gov. In April 2021, we contacted Interior officials to obtain updated information and offered to discuss ways Interior could more fully address GPRAMA requirements. We will continue to monitor Interior's efforts to address our recommendation.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	6.	The **Secretary of Defense** should work with the Chief Operating Officer (COO) and Performance Improvement Officer (PIO) to modify the department's review processes to ensure that review meetings are led by the agency head or COO.	**Not implemented** – As of May 2021, the Department of Defense (DOD) informed us of plans that would address this recommendation, but it has not yet fully implemented those plans. In its comments on this report DOD partially concurred with this recommendation. DOD officials previously told us that they interpreted relevant guidance from the Office of Management and Budget (OMB) to provide them with flexibility to delegate responsibility for conducting these reviews. However, as of July 2021, OMB's guidance continues to state that the agency head and/or COO, with support of the PIO, are responsible for leading agency reviews. In May 2021, DOD officials informed us that the Secretary of Defense will direct the COO and PIO to institutionalize processes that ensure the Secretary or COO leads review meetings consistent with requirements and guidance. DOD officials told us they expect these processes to be in place by April 2022. We will continue to monitor DOD's actions to fully address this recommendation.
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	7.	The **Director of the Office of Personnel Management,** in coordination with the Performance Improvement Council (PIC) and the Chief Learning Officer Council, should work with agencies to share information about available agency training on competency areas needing improvement.	**Closed – Not implemented** – Office of Personnel Management (OPM) officials took initial steps to coordinate with OMB, which leads the PIC, to address this recommendation. However, OPM and OMB have not taken further action to fully implement it. We have closed the recommendation as not implemented because enough time has passed that we believe OPM and OMB are unlikely to take additional needed action.

Source: GAO. | GAO-21-104704

Appendix V: Examples of Our Recommendations to Address Crosscutting Challenges 2018-August 2021

While agencies have addressed crosscutting challenges through the implementation of the GPRA Modernization Act of 2010, we continue to report persistent crosscutting challenges across the federal government. Table 8 presents illustrative examples of crosscutting challenges we previously identified at agencies throughout the federal government, and our recommendations to address the challenges. These agency examples are in addition to the crosscutting challenges we discussed in the report.

Table 8: Examples of Our Recommendations to Address Crosscutting Challenges

Challenges	Example from our work
Agriculture Safety	**Planning and Communication Could Enhance Agency Coordination of Inspections** In June 2021, we found federal agencies that oversee inspections of imported agricultural products to protect U.S. agriculture and the environment from pests and diseases had not updated plans for coordination. We recommended that the Customs and Border Protection (CBP) and the Animal Plant and Health Inspection Service (APHIS) update the strategic plan of the task force that coordinates inspections between agencies and report on progress toward goals. We also recommended that CBP seek input from the Department of the Interior's Fish and Wildlife Service to review and update guidance regarding communication between the two agencies. CBP and APHIS agreed with our recommendations and said they would implement them no later than December 31, 2021.[a]
Education	**Actions Needed to Better Assess the Federal Investment in STEM Education** In March 2018, we found that nearly all science, technology, engineering, and mathematics (STEM) education programs administered by 13 federal agencies, in fiscal year 2016 overlapped to some degree with at least one other program. The Committee on STEM Education, an interagency body responsible for implementing the federal STEM education strategic plan, reported it managed this overlap through coordination with agencies administering these programs. However, we recommended that the Committee enhance effectiveness of the crosscutting portfolio, such as by sharing promising practices that agencies could use in designing or revising their programs. The Committee agreed with this recommendation. In May 2021 we reported that the committee began to take steps toward implementing this recommendation.[b]
Energy	**Review of Interagency Agreements Could Improve Natural Gas Facility Processes** In August 2020, we found that the Federal Energy Regulatory Commission (FERC), which leads the permitting process for liquefied natural gas (LNG) export facilities located on land or in state waters, does not regularly review and update its interagency agreements, which outline agencies' roles and responsibilities in the onshore permitting process. This may lead to fragmented permitting efforts. We recommended that FERC establish a process to regularly review its interagency agreements for onshore LNG permitting, and update them as needed, to help manage fragmentation in the permitting process and address any future policy changes. In February 2021, the FERC Commissioner explained that FERC staff intend to coordinate with federal agencies that are signatories of existing interagency agreements pertaining to LNG permitting and update these agreements to ensure they are current.[c]
Environment	**Enhanced Collaboration Can Help Assure Drinking Water Is Safe from Lead** In September 2020, we found that, while the Environmental Protection Agency (EPA) has awarded grants to help child care facilities test for lead in drinking water, it has not taken sufficient action to ensure its 2019 Memorandum of Understanding with the Department of Health and Human Services (HHS), which encourages lead testing, is being executed. Without sufficient actions, EPA and HHS efforts are lacking critical effective interagency collaboration practices, such as clarity regarding roles and responsibilities. We recommended in September 2020 that EPA and HHS improve their collaboration. Since that time the agencies report progress in improving their collaboration, as of June 2021, the recommendation has yet to be implemented.[d]
Marine Debris	**Federal Committees Could Better Respond to Global Environmental Problems** In September 2019, we found that the Interagency Marine Debris Coordinating Committee, a collaborative multi-agency committee that coordinates the federal response of marine debris research and activities among federal agencies, could better demonstrate progress if it developed a way to monitor and report the results of its collective efforts and identify and leverage resources. In August 2021, the National Oceanic and Atmospheric Administration (NOAA) posted the committee's 2018-2019 biennial report. Issuance of this report, the agency did not fully address our recommendation, but the report does suggest it may be time for the committee and its member agencies to identify specific common or easily translatable metrics to better monitor, evaluate, and report the results of collective efforts to address complex facets of marine debris.[e]

Challenges	Example from our work
Health	**Federal Agencies Have Opportunities to Improve Coordination and Ensure Reproducibility of Disease Modeling** In May 2020, we found that agencies' modeling efforts informed public health planning, outbreak response, and, to a limited extent, resource allocation. However, we also found that while Health and Human Services (HHS) agencies used multiple mechanisms to coordinate modeling efforts across agencies, they did not routinely monitor, evaluate, or report on the extent and success of coordination. This leads to a potential for overlap and duplication of efforts when those efforts are not effectively being monitored. We recommended that HHS develop a mechanism to routinely monitor, evaluate, and report on coordination efforts for infectious disease modeling across multiple agencies. As of February 2021, HHS has stated it is developing a process to coordinate its efforts in infectious disease modeling across its components.[f]
Transportation	**Federal Information Sharing on Coordination Could Improve Rural Transit Services** In January 2020, we found that greater communication from the Federal Transit Administration (FTA) could assist state transportation agencies and rural and tribal transit providers coordinate transportation efforts. We found that while FTA had several efforts under way to facilitate coordination, results were mixed. We recommended that FTA develop a communication plan that would effectively share information with state transportation agencies and rural and tribal transit providers on coordination opportunities and leading coordination practices. FTA officials stated they will provide more information on their plans to assess how and whether rural and tribal transit providers are getting the coordination information they need from these websites by October 2021.[g]

Source: GAO. | GAO-21-104704.

[a]GAO, *Imported Agriculture: Updated Planning and Communication Could Enhance Agency Coordination of Inspections*, GAO-21-471 (Washington, D.C.: June 1, 2021).

[b]GAO, *Science, Technology, Engineering, and Mathematics Education: Actions Needed to Better Assess the Federal Investment*, GAO-18-290 (Washington, D.C.: Mar. 23, 2018).

[c]GAO, *Natural Gas Exports: Updated Guidance and Regulations Could Improve Facility Permitting Processes*, GAO-20-619 (Washington, D.C.: Aug. 6, 2020).

[d]GAO, *Child Care Facilities: Federal Agencies Need to Enhance Monitoring and Collaboration to Help Assure Drinking Water is Safe from Lead*, GAO-20-597 (Washington, D.C.: Sept. 28, 2020).

[e]GAO, *Marine Debris: Interagency Committee Members Are Taking Action, but Additional Steps Could Enhance the Federal Response*, GAO-19-653 (Washington, D.C.: Sept. 25, 2019).

[f]GAO, *Infectious Disease Modeling: Opportunities to Improve Coordination and Ensure Reproducibility*, GAO-20-372 (Washington, D.C.: May 13, 2020).

[g]GAO, *Public Transportation: Enhanced Federal Information Sharing on Coordination Could Improve Rural Transit Services*, GAO-20-205 (Washington, D.C.: Jan. 7, 2020).

Appendix VI: Examples of Our Recommendations to Address Performance Measurement Challenges, by Program Type, 2017-June 2021

Table 9 presents examples of performance measurement challenges we identified in each program type across the federal government, and our recommendations to address the challenges. Some of the recommendations have been fully implemented, while others have not.

Table 9: Examples of Our Recommendations to Address Performance Measurement Challenges, by Program Type

Program type and definition	Example from our work
Contracts A business arrangement between a government agency and a private entity in which the private entity promises, generally in exchange for money, to deliver certain products or services to the government agency.	**Evaluation of performance measures could improve confidence in small business procurement** The government-wide goal for participation by small business concerns is required to be established at not less than 23 percent of the total value of all prime contract awards for each fiscal year (15 U.S.C. § 644(g)(1)(A)(i)).The Small Business Administration (SBA) uses annual scorecards track progress toward that goal. SBA changed how it calculates scores for fiscal year 2017 but did not initially plan to evaluate the effect of the changes. We recommended SBA evaluate its new scoring methodology to assess how effectively the scorecards measure agency performance and promote contracting opportunities for small businesses. Such an evaluation could assist SBA in understanding whether the scorecard revisions may contribute to maximizing contract dollars awarded to small businesses one of the goals in SBA's strategic plan. SBA generally agreed with our recommendation and hired a contractor to evaluate the scorecard. In March 2021, SBA's contractor evaluated a Small Business Procurement Scorecard that addressed our recommendation. The evaluation report assessed the effectiveness of the revised scorecard and was aligned with the attributes of effective program evaluations. The report made eight recommendations to SBA to create more opportunities for small businesses and improve agencies' ability to meet the scorecard goals.[a]
Direct Services The delivery of a good or service by government employees that can be measured, for example, through an agency's customer service efforts.	**Customer service measures needed to improve the taxpayer experience** Internal Revenue Service (IRS) officials state that providing top-quality service is a critical part of its mission. However, IRS's lack of performance goals, measures, and targets limits its ability to improve the taxpayer experience. We recommended in September 2020 that IRS improve its ability to measure its customer service performance. IRS generally agreed with our recommendation. As of January 2021, IRS had not implemented this recommendation.[b]
Grants A payment in cash or in kind from a federal government agency to a recipient organization (governmental or nongovernmental) for a specified purpose that is authorized by law.	**Performance data on disadvantaged student grantee institutions could be improved** The Department of Education (Education) gives TRIO – named for the original three grant programs – grants to schools and organizations to help disadvantaged students prepare for, enroll in, and graduate from college. We found in December 2020 that Education could improve the information it has about TRIO programs in two areas: (1) grantee performance data, and (2) program assessments. We recommended Education take additional steps to ensure the performance data TRIO grantees report are reliable and develop a plan to assess the effectiveness of TRIO programs. Education generally concurred with our recommendations. As of January 2021, Education had not implemented these recommendations.[c]

Program type and definition	Example from our work
Regulations The means by which agencies establish legally binding requirements (codified in the Code of Federal Regulations) and typically require a desired action or prohibit certain actions by regulated parties.	**Performance measures needed to assess recent changes to hazardous liquid pipeline safety regulations** The Pipeline and Hazardous Materials Safety Administration (PHMSA), within the Department of Transportation (DOT), sets the federal minimum pipeline safety standards for certain pipelines and generally ensures operator compliance. In 2019, while PHMSA issued a final rule amending its hazardous liquid pipeline safety regulations, it did not develop measures to assess whether the changes do improve safety (84 Fed. Reg. 52,260 (Oct. 1, 2019)). In June 2021, we recommended PHMSA develop and use performance measures to assess whether the amendments made by its 2019 rule to its hazardous liquid pipeline safety regulations are achieving their desired outcomes and contributing to PHMSA's safety goals for hazardous liquid pipelines. Furthermore, we stated these measures should include targets for the expected levels of performance to be achieved and specific timeframes in which to achieve these results. DOT agreed with our recommendation and stated it will provide a detailed response by December 19, 2021, within 180 days of our report's issuance.[d]
Research and development Efforts intended to increase knowledge in new ways. These efforts are most often performed in support of the unique mission of the funding agencies and address specific concerns such as national defense, health, safety, the environment, and energy security, among other purposes.	**Alignment of performance measures and goals could improve reporting** At the time of our report in May 2019, the Departments of Commerce, Defense, and Energy have established 14 institutes that develop advanced manufacturing capabilities, known collectively as the Manufacturing USA network. Commerce provides leadership for the Manufacturing USA Program, which brings together the agencies that sponsor institutes as well as other agencies that support advanced manufacturing. Through these efforts, Commerce has worked with agencies to develop long-term goals for the Manufacturing USA program, but has not developed measurable near-term goals with targets and time frames to assess progress over time. We recommended in May 2019 that Commerce work with the other federal agencies to develop network-wide performance goals with measurable targets and time frames, and ensure performance measures are directly aligned with the network-wide performance goals, the Manufacturing USA strategic objectives and program goals, and the statutory purposes of the Revitalize American Manufacturing and Innovation Act (RAMI). Commerce stated that it does not support implementing these recommendations except for institutes established under the RAMI Act, as amended. We continue to believe that working with other federal agencies to implement these recommendations would better enable Commerce to observe and report on progress made toward achieving the purposes of the Manufacturing USA program.[e]
Tax expenditures Reductions in a taxpayer's tax liability that are the result of special exemptions and exclusions from taxation, deductions, credits, deferrals of tax liability, or preferential tax rates.	**Effects of manufacturer tax expenditure benefits are difficult to quantify** In March 2017, we examined federal programs that provide support to U.S. manufacturing. These programs included nine tax expenditures, but their overall effects across the manufacturing sector were difficult to quantify. Officials told us that they do not measure or analyze the effects of these tax expenditures. These tax expenditures were among those we reviewed in a July 2016 report in which we recommended that OMB work with federal agencies to identify which tax expenditures contribute to their goals. As of March 2021, OMB had not taken any actions on this recommendation. OMB staff told us that, although they agreed with the recommendation, it was not an effort they were pursuing due to competing priorities, as well as capacity and resource constraints.[f, g]

Source: GAO. | GAO-21-104704.

Notes: The examples provided in the table are not derived from reports we issued in response to the GPRAMA mandate.

[a]GAO, *Small Business Administration: Actions Needed to Improve Confidence in Small Business Procurement Scorecard*, GAO-18-672, (Washington, D.C.: Sept. 27, 2018).

[b]GAO, *Taxpayer Service: IRS Could Improve the Taxpayer Experience by Using Better Service Performance Measures*, GAO-20-656 (Washington, D.C.: Sept. 23, 2020).

[c]GAO, *Higher Education: Department of Education Should Further Assess College Access Grant Programs*, GAO-21-5 (Washington, D.C.: Dec. 17, 2020).

[d]GAO, *Pipeline Safety: Performance Measures Needed to Assess Recent Changes to Hazardous Liquid Pipeline Safety Regulations*, GAO-21-493 (Washington, D.C.: June 22, 2021).

[e]GAO, *Advanced Manufacturing: Innovation Institutes Have Demonstrated Initial Accomplishments, but Challenges Remain in Measuring Performance and Ensuring Sustainability*, GAO-19-409 (Washington, D.C.: May 23, 2019).

[f]GAO, *U.S. Manufacturing: Federal Programs Reported Providing Support and Addressing Trends*, GAO-17-240 (Washington, D.C.: Mar. 28, 2017).

[g]GAO-16-622.

Appendix VII: GAO Contact and Staff Acknowledgements

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Sarah Veale (Assistant Director), Barbara Lancaster, Benjamin T. Licht, Steven Putansu, Abena Serwaa, Andrew Stavisky, Andrew J. Stephens, and Kari Terrio made key contributions to this report.

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Prior Summary Products on GPRA Modernization Act of 2010 (GPRAMA) Implementation

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