

# Fiscal Year 2016 Performance Plan

## ***GAO Supports Congressional Decision- making, Saves Resources, and Helps Improve Government***

The Government Accountability Office (GAO) is the audit, evaluation, and investigative arm of Congress. It exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and ensure accountability of the federal government for the benefit of the American people. As a legislative branch agency, GAO is exempt from many laws that apply to executive branch agencies; however, GAO generally holds itself to the requirements of many of the laws, including the Government Performance and Results Act (GPRA), as amended. Among other things, under GPRA, each agency must prepare an annual “performance plan covering each program activity set forth in the budget of such agency.” This section of GAO’s fiscal year 2016 budget request constitutes its performance plan.

GAO is unique in its audit and evaluation capacity to support Congress by performing original research, providing technical assistance, and conducting analyses to help Congress make informed decisions across all segments of the federal budget, resulting in tangible results and enhanced oversight. GAO’s work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

Once again GAO demonstrated its core values of accountability, integrity, and reliability, in ensuring that it continues to provide high-quality, high-value, and independent support to Congress in ways that generate material benefits to the nation.

Given GAO’s reputation for consistently producing high quality work that is typically based on original research, it is not surprising that congressional demand for GAO products and services remains high. During this fiscal year, we received requests for work from 94 percent of the standing committees of the Congress and about 70 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. For example, in fiscal year 2014, GAO’s work yielded significant results across the government, including financial benefits of \$54.4 billion – a return of about \$100 for every dollar invested in GAO – and more than 1,288 other program and operational benefits that helped to change laws, improve services to the public, and promote sound management throughout government. On average about 80 percent of GAO’s recommendations have been implemented over a four year period. Additional information on GAO’s performance and accomplishments can be found in our Performance and Accountability Report Fiscal Year 2014.<sup>1</sup>

In addition, GAO issue-area experts testified 129 times before 70 separate committees or subcommittees that touched virtually all major federal agencies on a wide range of issues, such as veterans’ wait times for outpatient medical appointments, oversight of U.S. assistance to Afghanistan, contract planning and oversight of HealthCare.gov, optimizing information technology investments, federal fiscal exposure from climate risks, government support for large bank holding companies, defense acquisitions, and biosafety lapses in high-containment laboratories. A list of selected testimony topics presented by GAO in fiscal year 2014 is included in Table 1.

<sup>1</sup> <http://www.gao.gov/assets/670/666926.pdf>.

**Table 1: Selected Testimony Topics for Fiscal Year 2014****Goal 1: Address Current and Emerging Challenges to the Well-being and Financial Security of the American People**

- Expectations of Government Support for Large Bank Holding Companies
- Processing Veterans' Disability Benefits
- Timely Outpatient Medical Care for Veterans
- Early Learning and Child Care
- Retirement Security Trends
- Privacy of Consumers' Location Data
- Federal Fiscal Exposure from Climate Risks
- Oversight of Federal Student Loans
- VA Construction of Major Medical Facilities Face Cost Increases and Schedule Delays
- U.S. Postal Service's Unfunded Benefit Liabilities
- Federal Efforts Supporting Financial Literacy
- Oil and Gas Management
- Airport Development and Financing
- Public Transit Challenges
- Export-Import Bank Management
- Social Security Disability Programs
- Medicare Fraud

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

- DHS' Progress in Addressing High-Risk Issues
- Arizona Border Surveillance Technology Plan
- Personnel Security Clearances
- National Security Oversight of NASA's Export Controls
- DHS' Chemical Security Program
- DHS High-Risk Areas: Progress and Remaining Work
- Sustained Leadership for Defense Health Reform
- Defense Acquisition Management Reforms
- DOD Acquisition Risks F-35 Joint Strike Fighter
- TSA's Screening Partnership Program
- Nuclear Nonproliferation
- Strengthening DHS' Research and Development Oversight and Coordination
- USAID Support for Haiti's Reconstruction
- Enhancing Federal Agencies' Responses to Information Security Breaches
- HealthCare.gov Contract Planning and Oversight
- HealthCare.gov Security and Privacy Controls

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

- Biosafety Lapses in High Containment Laboratories
- Leveraging Best Practices for Major IT Acquisitions
- Patient Protection and Affordable Care Act Enrollment Controls
- Additional Guidance for States on Use of Psychotropic Medications for Foster Children
- IT Reform Initiatives
- Correcting Long-standing Weaknesses in DOD's Financial Management
- Monitoring Government-wide Improper Payments
- Government-wide Challenges to Efficiency and Effectiveness
- Reducing Fragmentation, Overlap, and Duplication in Federal Programs

Source: GAO.

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

GAO's continued high performance is evidence of the critical role it plays in helping Congress and the American people better understand important issues, both as they emerge and over the long term. GAO issues hundreds of products annually in response to congressional requests and mandates, including Joint Strike Fighter procurements, implementation of the Patient Protection and Affordable Care Act, veterans' medical care, immigration reform, and international food aid oversight.

In April 2014, GAO issued its fourth report ([GAO-14-343SP](#)) to Congress in response to a statutory requirement that calls for GAO to identify federal programs, agencies, offices, and initiatives that have duplicative goals or activities and report annually to Congress on the findings, as well as actions to reduce such duplication. Given the current fiscal condition, GAO also identifies additional opportunities to achieve greater efficiency and effectiveness by means of cost savings or enhanced revenue collection.

The 2014 annual duplication report identifies 64 new actions that executive branch agencies and Congress could take to improve the efficiency and effectiveness of 26 areas of government. For example, under current law, individuals are allowed to receive concurrent payments from the Disability Insurance and Unemployment programs. Eliminating the overlap in these payments could save the government about \$1.2 billion over the next 10 years. In another example, GAO reported that Congress could rescind all or part of the remaining \$4.2 billion in credit subsidies for the Advanced Technology Vehicles Manufacturing Loan program unless the Department of Energy demonstrates sufficient demand for this funding.

In addition to identifying new areas, GAO continued to monitor the progress Congress

and executive branch agencies have made in addressing previously identified issues. As reported in April 2014, Congress and executive branch agencies have addressed or partially addressed 380 actions or 81 percent of the 162 areas we identified in our first three reports. GAO estimates that congressional and executive branch efforts to address previously identified issues have resulted in over \$10 billion in cost savings, with billions of dollars more in cost savings anticipated in future years. Policymakers and the public can track the status of congressional and executive branch efforts to address the issues identified on GAO's Action Tracker located on our website under "Duplication and Cost Savings."

Addressing such issues will require continued executive branch agency attention and targeted congressional oversight. In many cases, executive branch agencies have the authority to address the actions that GAO identified. In other cases, such as those involving the elimination or consolidation of programs, Congress will need to take legislative action.

Moreover, sustained congressional oversight will be needed in concert with the administration's efforts to address the identified actions by improving planning, measuring performance, and increasing collaboration. Effective implementation of the GPRA Modernization Act of 2010 also could help the executive branch and Congress as they work to address these issues over time.

## GAO's High Risk List

GAO's biennial High Risk Series identifies opportunities for cost savings and improvements in federal agency and program management that offer the potential to save billions of dollars, dramatically improve service to the public, and strengthen confidence and trust in the performance and accountability of the U.S. government. The High Risk Series focuses on federal areas and programs at risk of fraud, waste, abuse, and mismanagement, or those in need of broad-based transformation.

Overall, the High Risk Series has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public. In fiscal year 2014, GAO issued 153 reports, delivered 43 testimonies to the Congress, and prepared numerous other products, such as briefings and presentations, related to the High Risk Series. In addition, GAO documented \$23.9 billion in financial benefits and 455 program and operational benefits related to high risk areas. Table 2 shows GAO's current High Risk List. The next update is due to be issued in February 2015.

**Table 2: GAO's High Risk List as of September 30, 2014**

### ***Strengthening the Foundation for Efficiency and Effectiveness***

- Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks
- Management of Federal Oil and Gas Resources
- Restructuring the U.S. Postal Service to Achieve Sustainable Financial Viability
- Modernizing the U.S. Financial Regulatory System and Federal Role in Housing Finance
- Funding the Nation's Surface Transportation System
- Managing Federal Real Property
- Strategic Human Capital Management

### ***Transforming DOD Program Management***

- DOD Approach to Business Transformation
- DOD Support Infrastructure Management
- DOD Business Systems Modernization
- DOD Financial Management
- DOD Supply Chain Management
- DOD Weapon Systems Acquisition

### ***Ensuring Public Safety and Security***

- Mitigating Gaps in Weather Satellite Data
- Protecting Public Health through Enhanced Oversight of Medical Products
- Transforming EPA's Processes for Assessing and Controlling Toxic Chemicals
- Establishing Effective Mechanisms for Sharing and Managing Terrorism-related Information to Protect the Homeland
- Revamping Federal Oversight of Food Safety
- Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests
- Strengthening Department of Homeland Security Management Functions
- Protecting the Federal Government's Information Systems and the Nation's Cyber Critical Infrastructure

### ***Managing Federal Contracting More Effectively***

- DOD Contract Management
- NASA Acquisition Management
- DOE's Contract Management for the National Nuclear Security Administration and Office of Environmental Management

### ***Assessing the Efficiency and Effectiveness of Tax Law Administration***

- Enforcement of Tax Laws

### ***Modernizing and Safeguarding Insurance and Benefit Programs***

- National Flood Insurance Program
- Improving and Modernizing Federal Disability Programs
- Medicare Program
- Medicaid Program
- Pension Benefit Guaranty Corporation Insurance Programs

Source: GAO.

## **GAO Makes Progress in Rebuilding Staff Capacity to Meet Congressional Priorities**

A talented, diverse, high-performing, knowledgeable workforce is essential in fulfilling GAO's mission in supporting Congress. As a knowledge-based organization, GAO must attract and retain top talent in an increasingly competitive job market.

GAO takes great pride in reporting that it continues to be recognized as an employer of choice. The Partnership for Public Service again recognized GAO as one of the Best Places to Work in the federal government for 2014. GAO ranked second in its overall ranking among mid-size agencies and placed first in diversity.

Further, in recent years, GAO has developed and continues to provide a range of specialized trainings for staff at all levels that emphasize, among other things, open-mindedness and mindfulness, navigating the unwritten rules, hot buttons, words and actions and a two-part diversity series required for all staff.

These successes notwithstanding, GAO faces challenges in addressing critical human capital management issues, including preparing for the retirement of subject matter experts, senior executives and other key leadership; maintaining a performance-based and inclusive culture that helps motivate and retain talented and diverse staff; and implementing workplace and work life practices that meet the needs of an evolving workforce in an equitable manner.

Succession planning remains critical. Following several years of fiscal constraint, GAO's FTE level dropped by almost 15 percent between fiscal years 2010 and 2013. This was a reduction of almost 500 FTE, from 3,347 to 2,849—reaching GAO's

lowest level since 1935. Also, a significant proportion of GAO employees are currently retirement-eligible, including 40 percent of senior executive staff and 21 percent of supervisory analysts. GAO, with the help of additional funding from Congress, was able to turn the tide in fiscal year 2014 by hiring 317 new staff to fill critical needs.

In fiscal year 2015, GAO plans to hire entry-level staff and student interns to address critical skills gaps and increase staff capacity to 3,015 FTE – the next step in reaching GAO's optimal level of 3,250 FTE. This staffing level will continue to reverse the downward trajectory experienced in recent years and help ensure GAO has the depth and broad-based skills required to contribute to the vast array of topics about which Congress seeks analysis and advice.

GAO is requesting \$553.1 million in fiscal year 2016, an increase of \$31.1 million or 5.9 percent over the fiscal year 2015 appropriation of \$522 million. The requested funding will allow GAO to increase its staffing level to 3,055 FTE, and continue critical improvements in IT, building, and security infrastructures. GAO's total costs will be offset by \$33.4 million in receipts from rental income, reimbursements from program and financial audits, and bid protest user fees.

GAO is also seeking authority to promote good governance by accepting staff from other agencies on a reimbursable, partially-reimbursable, or non-reimbursable basis, to develop expertise and gain experience that will enhance good government at their own agencies. GAO plans to use this authority sparingly, at the request of other agencies.

In fiscal year 2015, Congress provided GAO with authority to establish a Center for Audit Excellence. A business plan is currently under development and will be provided for congressional approval during fiscal year 2015.



The Center’s operations are expected to commence in fiscal year 2015 and to be fully operational in fiscal year 2016.

A summary of GAO’s funding sources is shown in Table 3.

GAO is proactively pursuing other efforts to further increase efficiency, generate cost savings, prioritize work, and address priority issues facing Congress, such as:

- upgrading critical aging building systems to ensure more efficient operations and security;
- completing the first phase of a new content creation system, which will

automate the creation, indexing, referencing, review, approval, and publishing of GAO products via a standard workflow;

- continuing to evaluate and expand enhanced telework/workspace sharing pilots to reduce our physical footprint and increase rental income; and
- shifting to a virtual “cloud” environment to promote secure and seamless access to IT systems and tools from any location and centralize software and applications to facilitate maintenance and reduce operating costs.

**Table 3: Summary of Resources (dollars in thousands)**

Funding Source	Fiscal Year 2010 Actual		Fiscal Year 2014 Actual		Fiscal Year 2015 Estimate		Fiscal Year 2016 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation		\$556,325		\$505,293		\$522,000		\$553,058
Non-legislative-branch appropriation		21,804		70		–		–
Offsetting receipts		10,892		20,898		25,000		25,000
Reimbursements		10,214		2,330		8,405		7,955
Center for Audit Excellence		–		–		–		450
<b>Total budget authority</b>	<b>3,347</b>	<b>\$599,235</b>	<b>2,891</b>	<b>\$528,591</b>	<b>3,015</b>	<b>\$555,405</b>	<b>3,055</b>	<b>\$586,463</b>

## ***GAO's Strategic Plan Illustrates the Wide Array of Issues Covered***

In February 2014, GAO issued a full update to its strategic plan for fiscal years 2014-2019.<sup>1</sup> GAO's strategic goals and objectives reflect the wide array of national and international issues that GAO covers in its mission to support Congress. Figure 1 illustrates GAO's strategic planning hierarchy.

GAO conducts specific engagements as a result of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In fiscal year 2014, 96 percent of engagement resources were devoted to work requested or mandated by Congress. The remaining 4 percent of the engagement resources were devoted to work initiated under the Comptroller General's authority. Much of the work initiated under the CG's authority addressed various challenges that are of broad-based interest to Congress.

GAO reviews of government programs and operations have identified those programs that are at high risk for fraud, waste, abuse, and mismanagement. GAO reviews of agencies' budget requests also help support congressional decision making.

To fulfill its mission, GAO organizes and manages its resources to support four broad strategic goals. GAO's audit, evaluation, and investigative work are primarily aligned under the first three strategic goals, with its internal management work under the fourth.

The list of GAO's four strategic goals and related strategic objectives follows:

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

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

<sup>1</sup> The complete set of GAO's strategic planning and performance and accountability reports is available online at <http://www.gao.gov/sp.html>.

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

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

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

- Analyze the Government’s Fiscal Condition and Opportunities to Strengthen Approaches to Address the Current and Projected Fiscal Gaps
- Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls
- Support Congressional Oversight of Crosscutting Issues and Major Management Challenges and Program Risks

- Establish and Maintain Government Auditing Standards and Standards for Internal Control in the Federal Government.

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

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

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



Source: GAO



To track progress on the performance goals, GAO uses an agency-wide summary of annual performance measures and targets for fiscal years 2011-2016 is included in Table 4.

<b>Table 4: Agency-wide Summary of Annual Measures and Targets</b>						
<b>Performance measure</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Target</b>	<b>2016 Target</b>
<b>Results</b>						
Financial benefits ( <i>dollars in billions</i> )	\$45.7	\$55.8	\$51.5	\$54.4	\$46.0	\$46.0
Program and Operational benefits	1,318	1,440	1,314	1,288	1,200	1,200
Past recommendations implemented	80%	80%	79%	78%	80%	80%
New products with recommendations	68%	67%	63%	64%	60%	60%
<b>Client</b>						
Testimonies	174	159	114	129	130	130
Timeliness <sup>a</sup>	95%	95%	94%	95%	90%	90%
<b>People</b>						
New hire rate	84%	76%	66%	88%	80%	80%
Retention rate						
With retirements	92%	93%	93%	94%	90%	90%
Without retirements	96%	96%	96%	97%	94%	94%
Staff development <sup>b</sup>	79%	80%	80%	83%	80%	80%
Staff utilization <sup>b,c</sup>	78%	76%	75%	77%	76%	76%
Effective leadership by supervisors <sup>b,d</sup>	83%	82%	83%	83%	82%	82%
Organizational climate <sup>d</sup>	80%	78%	77%	79%	76%	76%
<b>Internal operations<sup>e</sup></b>						
Help to get job done	3.98	N/A <sup>f</sup>	82%	N/A	80%	80%
Quality of work life	3.99	N/A <sup>f</sup>	78%	N/A	80%	80%
IT Tools <sup>g</sup>	N/A	N/A	68%	N/A	80%	80%

Source: GAO.

<sup>a</sup> The timeliness measure is based on one question on a form sent out to selected clients. The response rate for the form in fiscal year 2012 was 22 percent, and 99 percent of the clients who responded answered this question. The percentage shown in the table represents the percentage of respondents who answered favorably to this question on the form.

<sup>b</sup> This measure is derived from GAO's annual agency-wide employee feedback survey. From the staff who expressed an opinion, GAO calculated the percentage of those who selected favorable responses to the related survey questions. Responses of "no basis to judge/not applicable" or "no answer" were excluded from the calculation. While including these responses in the calculation would result in a different percentage, GAO's method of calculation is an acceptable survey practice, and we believe it produces a better and more valid measure because it represents only those employees who have an opinion on the questions.

<sup>c</sup> GAO's employee feedback survey asks staff how often the following occurred in the last 12 months: (1) my job made good use of my skills, (2) GAO provided me with opportunities to do challenging work, and (3) in general, I was utilized effectively.

<sup>d</sup> In fiscal year 2009, GAO changed the name of this measure from "Leadership" to its current nomenclature to clarify that the measure reflects employees' satisfaction with their immediate supervisors' leadership. In fiscal year 2010, GAO changed one of the questions for this measure.

<sup>e</sup> For GAO's internal operations measures, GAO asks staff to rate 30 internal services available to them, indicating on a five-point scale, with 5 being the highest, their satisfaction with each service from "very dissatisfied" to "very satisfied" or not used.

<sup>f</sup> The agency-wide employee feedback survey was not conducted in fiscal year 2012.

<sup>g</sup> For 2013, GAO created a new IT Tools performance measure to better measure and track satisfaction with GAO's IT services. In prior year surveys, IT services were covered under one of the other performance measures.

## Budgetary Resources by Goal

Table 5 provides an overview of how GAO’s human capital and budgetary resources are allocated among the strategic goals for the fiscal year 2010 baseline and fiscal years

2014 – 2016. Fiscal year 2010 is used as a baseline as it represents a high-water mark for GAO in terms of FTEs and appropriated funds.

**Table 5: Strategic Goal Resource Allocation (dollars in millions)**

Strategic Goal	Fiscal Year 2010 Actual		Fiscal Year 2014 Actual		Fiscal Year 2015 Estimate		Fiscal Year 2016 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Goal 1</b> Address current and emerging challenges to the well-being and financial security of the American people	1,186	\$207	1,126	\$206	1,175	\$216	1,188	\$227
<b>Goal 2</b> Respond to changing security threats and the challenges of global interdependence	877	171	740	135	772	142	786	151
<b>Goal 3</b> Help transform the federal government to address national challenges	1,166	195	753	138	786	145	796	153
<b>Goal 4</b> Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	116	26	63	12	65	12	66	13
<b>Direct Congressional Support<sup>a</sup></b>	–	–	209	38	217	40	219	42
<b>Total budgetary resources</b>	<b>3,347</b>	<b>\$599</b>	<b>2,891</b>	<b>\$529</b>	<b>3,015</b>	<b>\$555</b>	<b>3,055</b>	<b>\$586</b>

Source: GAO.

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

## Performance Plans by Strategic Goal

The following sections provide more detailed information on GAO’s performance results, strategic objectives, and plans for each of the four strategic goals. These objectives, along with the performance goals and key efforts that support them, are discussed fully in GAO’s strategic plan, which is available online at <http://www.gao.gov/about/stratplanning.html>. Specifically, for Goals 1, 2, and 3—the external goals—GAO presents performance results for the three annual measures assessed at the goal level.

### Goal 1

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

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

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

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

Source: GAO.

The following table presents selected benefits attributable to Goal 1 in fiscal year 2014.

Table 6: Selected Goal 1 Benefits in Fiscal Year 2014	
<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>Found that a federal ethanol tax duplicated a federal renewable fuel standard (\$5.9 billion)</li> <li>Found excessive unobligated balances in four USDA financing accounts (\$1.8 billion)</li> <li>Prompted HUD to improve its disposition practices and oversight of contractors it uses to maintain, market, and dispose of real estate-owned properties. (\$1.6 billion)</li> </ul>
<b>Program and Operational benefits</b>	<ul style="list-style-type: none"> <li>Prompted regulators to enhance borrower remediation process for unsafe and unsound mortgage servicing</li> <li>Prompted the centralization of medical care claims processing and payment for veterans who receive care outside of VA facilities</li> <li>Prompted Congress to establish a new funding mechanism for and authorize continued sales of helium from the federal government’s reserve</li> <li>Prompted the Department of Energy to set minimum efficiency standards</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>Oversight of defaulted federal student loans</li> <li>Status of GAO recommendations on risk management, exposure forecasting, and workload issues for Export-Import Bank</li> <li>Efforts to prevent, alleviate, and resolve drug shortages</li> <li>Reducing federal fiscal exposures from climate change and extreme weather</li> </ul>

Source: GAO.

A summary of Goal 1 performance results and targets is shown in the following table.

<b>Table 7: Strategic Goal 1's Annual Performance Results and Targets (dollars in billions)</b>				
<b>Performance measures</b>	<b>2010 Actual<sup>a</sup></b>	<b>2014 Actual</b>	<b>2015 Target</b>	<b>2016 Target</b>
Financial benefits	\$17.8	\$15.5	\$15.5	\$15.5
Program and Operational benefits	233	240	230	230
Testimonies	86	57	63	63

Source: GAO.

<sup>a</sup> In fiscal year 2010, GAO exceeded its target for Goal 1 financial benefits by \$4.4 billion due to higher than estimated savings from work on the Medicare Advantage program and insurance claims for Federal Housing Administration insured mortgages.

Table 8 provides examples of work GAO plans to conduct during fiscal years 2015 and 2016 under Goal 1.

<b>Table 8: Examples of Planned Work under Goal 1</b>
<p><b><i>Financial Security</i></b></p> <ul style="list-style-type: none"> <li>• Examine regulations on mortgage servicing and mortgage servicing rights</li> <li>• Examine non-bank mortgage servicers</li> <li>• Evaluate the detection, prevention, regulatory, and enforcement efforts directed at financial crimes</li> </ul>
<p><b><i>Social Programs</i></b></p> <ul style="list-style-type: none"> <li>• Evaluate Medicare and Medicaid payment methods, program management, and efforts to address improper payment and potential fraud</li> <li>• Assess implementation of the Patient Protection and Affordable Care Act</li> <li>• Evaluate efforts to oversee conditions of Bureau of Indian Education school facilities</li> <li>• Assess the effectiveness of small business assistance programs</li> </ul>
<p><b><i>Effective Systems</i></b></p> <ul style="list-style-type: none"> <li>• Assess the US Postal Service's efforts to ensure its viability and accomplish its mission</li> <li>• Assess federal efforts to support and oversee telecommunications in the public interest</li> <li>• Assess veterans' access to VA health care, including primary care and mental health services</li> <li>• Assess implications of unmanned aircraft systems' integration into the National Airspace System</li> </ul>

Source: GAO.

**Goal 2**

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

**Primary GAO Teams Contributing to Goal 2**

- Acquisition and Sourcing Management
- Defense Capabilities and Management
- Homeland Security and Justice
- International Affairs and Trade

**Supporting GAO Teams**

- Applied Research and Methods
- Financial Management and Assurance
- Financial Markets and Community Investment
- General Counsel
- Information Technology
- Natural Resources and Environment

Source: GAO.

The following table presents selected benefits attributable to Goal 2 in fiscal year 2014.

<b>Table 9: Selected Goal 2 Benefits in Fiscal Year 2014</b>	
<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>• Contributed to DOD’s decision to reduce annual procurement quantities of the F-35 Joint Strike Fighter aircraft (\$11.8 billion)</li> <li>• Contributed to the Army’s decision not to field new service-specific camouflage uniforms (\$4.2 billion over 5 years)</li> <li>• Identified reductions in the State Department’s fiscal year 2014 appropriation as part of the Consolidated Appropriations Act passed by Congress (\$2.1 billion)</li> <li>• Identified reductions to DOD’s civilian personnel fiscal year 2014 Operation and Maintenance budget request (\$1.3 billion)</li> </ul>
<b>Program and Operational benefits</b>	<ul style="list-style-type: none"> <li>• Prompted the National Nuclear Security Administration to create an expert panel to review the progress of efforts to attempt an atomic fusion event propagating a nuclear explosion</li> <li>• Influenced the Missile Defense Agency to make numerous improvements to the reports provided to Congress for oversight on its programs’ costs and planned activities</li> <li>• Established an Oversight Framework for the President’s Emergency Plan for AIDS Relief (PEPFAR)</li> <li>• Helped DOD overcome barriers to competition in federal contracting</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>• Personnel security clearance process improvements</li> <li>• Helping correct designations of national security positions</li> <li>• Oversight of Post-Earthquake Reconstruction Efforts in Haiti</li> <li>• Improving Oversight of NASA’s Export Controls</li> <li>• Security of U.S. industrial radiological sources</li> </ul>

Source: GAO.



A summary of Goal 2 performance results and targets are shown in the following table.

<b>Table 10: Strategic Goal 2's Annual Performance Results and Targets (dollars in billions)</b>				
<b>Performance measures</b>	<b>2010 Actual</b>	<b>2014 Actual</b>	<b>2015 Target</b>	<b>2016 Target</b>
Financial benefits	\$20.5	\$25.7	\$13	\$13
Program and Operational benefits	444	535	340	340
Testimonies	58	40	38	38

Source: GAO.

Table 11 provides examples of work GAO plans to conduct during fiscal years 2015 and 2016 under Goal 2.

**Table 11: Examples of Planned Work under Goal 2**

**Defense Acquisitions**

- Analyze individual weapon programs budgets and assess whether the programs are ready to start development or production
- Identify ways for DOD to prioritize its investments in weapon systems
- Analyze the extent to which DOD has improved services acquisition and contractor oversight
- Assess Army and Air Force inventory management functions

**Foreign Operations**

- Assess DOD's plans to restructure ground, sea, and air forces to reflect changing missions and reduced budgets
- Review the African Growth and Opportunity Act (AGOA)
- Examine U.S. assistance related to unaccompanied child migration from Central America
- Review the U.S. military's role and operations in Africa such as conducting security force assistance missions and managing and overseeing operational contract support to deployed forces

**Other Global Threats**

- Evaluate U.S. agencies' efforts to secure all vulnerable nuclear materials worldwide
- Evaluate the effectiveness of government programs designed to protect critical technologies and DOD's insight and management of its global supplier base
- Assess the threat of foreign fighters entering the United States through the Visa Waiver Program

Source: GAO.

**Goal 3**

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

**Primary GAO Teams Contributing to Goal 3**

- Applied Research and Methods
- Financial Management and Assurance
- Forensic Audits and Investigative Service
- Information Technology
- Strategic Issues

**Supporting GAO Teams**

- Acquisition and Sourcing Management
- General Counsel
- Natural Resources and Environment

Source: GAO.

The following table presents selected benefits attributable to Goal 3 in fiscal year 2014.

**Table 12: Selected Goal 3 Benefits in Fiscal Year 2014**

<b>Financial benefits</b>	<ul style="list-style-type: none"> <li>• Reduced federal improper payments (\$7.7 billion)</li> <li>• Reduced DOD’s fiscal year 2014 funding supporting working capital operations (\$867 million)</li> <li>• Reduced duplicate tax refunds issued by the IRS (\$192 million)</li> </ul>
<b>Program and Operational benefits</b>	<ul style="list-style-type: none"> <li>• Influenced DOD to take a number of actions to improve its department-wide strategic sourcing efforts</li> <li>• Improved interagency collaboration and strengthened accountability for results</li> <li>• Prompted the Department of State to issue guidance concerning the use of the unusual and compelling urgency exception to full and open competition</li> <li>• Increased reliability of cost and other financial data used to manage federal programs</li> </ul>
<b>Testimonies</b>	<ul style="list-style-type: none"> <li>• Healthcare.gov contract planning and oversight</li> <li>• Monitoring government-wide improper payments, challenges and reduction strategies</li> <li>• Human capital management challenges and the path to reform</li> <li>• Small business research programs</li> </ul>

Source: GAO.

A summary of Goal 3 performance results and targets is shown in the following table.

<b>Table 13: Strategic Goal 3's Annual Performance Results and Targets (dollars in billions)</b>				
<b>Performance measures</b>	<b>2010 Actual<sup>a</sup></b>	<b>2014 Actual</b>	<b>2015 Target</b>	<b>2016 Target</b>
Financial benefits	\$11.6	\$13.3	\$8.9	\$8.9
Program and Operational benefits	684	513	425	425
Testimonies	45	30	23	23

Source: GAO.

<sup>a</sup> GAO's fiscal year 2010 Goal 3 financial benefits were less than the target. Because financial benefits often result from work completed in prior years, GAO set its target based on an assessment of the progress agencies make in implementing recommendations.

Table 14 provides examples of work GAO plans to conduct during fiscal years 2015 and 2016 under Goal 3.

<b>Table 14: Examples of Planned Work under Goal 3</b>
<p><b>Management Challenges/Risks</b></p> <ul style="list-style-type: none"> <li>Identify ways for NASA to mitigate risk and improve its acquisition of major space flight projects</li> <li>Evaluate trends in patent infringement litigation and the Patent and Trademark Office's process for examining patent applications</li> <li>Examine the regulatory requirements associated with university research sponsored by federal agencies</li> <li>Identify critical skills gaps and related human capital issues in agencies and across the federal government</li> </ul>
<p><b>Accountability</b></p> <ul style="list-style-type: none"> <li>Assess how the Department of Energy protects its interests in agency-funded inventions developed by nonfederal parties</li> <li>Review DOD's and DHS's efforts to address long-standing financial management deficiencies</li> <li>Serve as a catalyst for improving the usefulness of federal accounting, auditing, and internal control standards</li> <li>Assess the objectivity of IRS's processes for selecting tax returns for compliance reviews such as audits</li> </ul>
<p><b>Fiscal Condition of the Government</b></p> <ul style="list-style-type: none"> <li>Conduct annual financial statement audits of the IRS, SEC, FDIC, TARP, CFPB, FHFA, Schedule of Federal Debt, and consolidated federal government, and conduct audits of federal internal controls needed to ensure accountability over resources and payments, including improper payments controls</li> <li>Review and analyze issues in federal debt management (e.g., ultra-long bonds, other securities) and the debt limit</li> </ul>
<p><b>Technology Assessments</b></p> <ul style="list-style-type: none"> <li>Assess and monitor DATA Act implementation</li> <li>Evaluate the Census Bureau's efforts to design more-cost effective enumeration methods and improve its management of information technology systems</li> </ul>

Source: GAO.

**Goal 4**

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

**Lead GAO Team for Goal 4**  
Chief Administrative Officer (CAO/CFO)

**Primary GAO Teams Contributing to Goal 4**  
Field Operations  
Financial Management and Business Operations  
Human Capital  
Information Systems and Technology Services  
Infrastructure Operations  
Professional Development Program

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

Source: GAO.

The following table presents selected accomplishments attributable to Goal 4 in fiscal year 2014.

<b>Table 15: Selected Goal 4 Accomplishments in Fiscal Year 2014</b>	
<b><i>Enhancing support for conducting, managing, and reporting on our work</i></b>	<ul style="list-style-type: none"> <li>• Launched the GAO WatchBlog, a blog format that allows GAO to connect its work to current events and the news, describe how GAO’s work is affecting agencies or legislation; and highlight reports, testimonies, and issue areas where GAO does work</li> <li>• Continued to deploy enhancements to the GAO Watchdog website, available exclusively for congressional Members and their staff, to improve user-friendliness and functionality</li> <li>• Successfully piloted the new Engagement Management System (EMS) that integrates three legacy systems into one, enabling more readily accessible and timely information on engagements</li> </ul>
<b><i>Promoting a fair and unbiased work environment</i></b>	<ul style="list-style-type: none"> <li>• Established a Diversity and Inclusion Community of Practice to support and enhance the efforts of team-specific diversity teams, provide a centralized resource for employees seeking information on diversity-related topics, and to share best practices and encourage open dialogue</li> <li>• Expanded the reach of our Counseling Services’ seminars to all staff, including field-based and teleworking employees, on such topics as age discrimination, transgender employees, and civility in the workplace</li> </ul>
<b><i>Enhancing professional standards and collaboration with others</i></b>	<ul style="list-style-type: none"> <li>• Launched a redesigned intergovernmental audit forums website that enables timely updating and communication of information to the domestic audit community by GAO staff</li> <li>• As chair of the INTOSAI Strategic Planning Task Force, led the effort to develop and deploy a multilingual internal scan survey for INTOSAI’s strategic plan update to obtain input on its future goals and activities</li> </ul>

**Table 15 (Continued): Selected Goal 4 Accomplishments in Fiscal Year 2014*****Improving management of key administrative processes***

- Automated several financial management processes, including those for calculating quarterly upward and downward obligation adjustments and monthly payroll accruals, to introduce greater efficiency, consistency, and reliability
- Launched the travel Dashboard, a platform that allows managers to access, monitor, and report team-specific employee travel data to improve transparency and oversight

Source: GAO.

Table 16 provides examples of work GAO plans to conduct during fiscal years 2015 and 2016 under Goal 4.

**Table 16: Planned Work under Goal 4*****Human Capital Management***

- Identifying and implementing effective and efficient processes to recruit and hire top talent for all levels
- Managing, monitoring, and analyzing our performance management system and performance-based compensation system
- Implementing, monitoring, and maintaining accountability of policies and programs that support the work-life balance needs of a diverse, mobile workforce, while attaining cost efficiencies and ensuring quality and efficiency in GAO's products

***Engagement Efficiency***

- Matching current technology options with our work-flow-process needs to introduce even greater efficiencies into the way we do our work
- Modernizing GAO's content creation and dissemination process by using technology to efficiently manage content, facilitate concurrent actions, and standardize work steps.
- Leveraging change management strategies to focus on the people side of change, and expanding outreach with staff to ensure successful outcomes

***Responsible Agency Stewardship***

- Limiting, preventing, and protecting inappropriate access to computer resources to safeguard our information systems
- Managing the configuration of software and hardware to facilitate risk management and meet business requirements
- Planning for continuity of operations in the event of a disaster or disruption to maintain an "always available" network

Source: GAO.



## Management Challenges

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

For fiscal years 2015 and 2016, we will continue focusing high-level management attention on human capital issues and on improving the efficiency of our engagements and delivery of timely and quality information to the Congress. We have also identified an additional management challenge this year—information security.

### Human Capital Management Challenge

GAO depends on a talented, diverse, high-performing, knowledge-based workforce to carry out its mission in support of Congress. To maintain this workforce, GAO needs to address several human capital challenges and do so in a budget-constrained environment. These challenges include preparing for the retirement of many senior executives and senior staff through staff development, training and hiring efforts, maintaining a performance-based and inclusive culture that helps to motivate and retain GAO's talented and diverse workforce, and implementing policies and programs to address a range of work environment and work-life balance issues.

In fiscal year 2014, GAO took several steps to address these challenges and achieved some notable accomplishments.

Specifically, GAO

- identified and implemented effective and efficient processes to recruit and hire top talent for all levels,
- provided training and professional development opportunities that prepare the pipeline of future leadership talent,

- implemented, monitored, and maintained accountability of policies and programs that support the work-life balance needs of a diverse, mobile workforce, while attaining cost efficiencies and ensuring quality and efficiency in GAO's products,
- managed, monitored, and analyzed our performance management system and performance-based compensation system, and
- supported, maintained, and promoted our commitment to diversity and inclusion in the workplace.

Although GAO has made progress, the key human capital issue that GAO continues to face is ensuring that GAO supports the mission of the agency with the right resources, where and when they are needed, while providing meaningful rewards and implementing programs that help retain its highly skilled and diverse workforce. GAO will continue to address several of the same human capital issues in fiscal year 2015 as last year.

- **Recruiting, hiring, and on-boarding.** Attracting top candidates; assessing applicants' knowledge, skills, and abilities against job-related criteria in an efficient and systematic manner; and effectively initiating new hires to an agency's culture and practices are government-wide challenges, and GAO is no exception. GAO is a knowledge-based organization that relies heavily on its skilled, experienced, and diverse workforce to deliver on our primary mission to support the Congress through evaluations and audits. As such, 82 percent of GAO's budget is allocated to human capital needs. In recent years, GAO has had to reduce staffing due to extensive budget cuts, with fiscal year 2013 reaching an all time low since 1935. To improve hiring and on-boarding issues, in fiscal year 2014, GAO implemented some improvements. As a result, GAO

significantly increased its hiring rate; the new hire rate was 88 percent, exceeding the target of 75 percent.

While GAO is pleased to have exceeded its target, it is still driven to look at our processes to further improve performance in the coming year.

- **Developing employees to address succession needs.** GAO has routinely identified Strategic Human Capital Management with a special emphasis on succession planning as high risk across the government. The 2013 High Risk report states that, “Addressing complex challenges such as disaster response, national and homeland security, and economic stability requires a high-quality federal workforce able to work seamlessly with other agencies, levels of government, and across sectors. However, current budget and long-term fiscal pressures, coupled with a potential wave of employee retirements that could produce gaps in leadership and institutional knowledge, threaten the government’s capacity to effectively address these and many other evolving, national issues.” GAO, as a key player across these issues and many others, faces this same management challenge.
- **Managing a mobile workforce.** Telework is a valuable recruitment and retention tool; reduces energy consumption, traffic congestion, and pollution; provides cost efficiencies; and allows the agency to continue to operate even when there are emergency building closures. GAO has had a telework program since 1991 that has allowed employees to work remotely for up to 50 percent of their scheduled work hours. In 2010, GAO began a pilot of enhanced telework in its field offices (that allows employees to work remotely up to 80 percent of their scheduled work hours). All 11 field offices have been phased into this pilot as of 2014. GAO established two objectives for the

enhanced telework pilot: (1) to allow the agency to reduce infrastructure costs and (2) to enhance flexibility for employees by allowing them to spend more of their time working from home or an alternate worksite. In addition, GAO established a key principle underlying both objectives—to maintain its historical levels of quality, productivity, and efficiency.

- **Consistently managing, monitoring, and analyzing the performance management system and performance-based compensation system.** In the past two years, GAO has implemented new performance management and performance-based compensation (PBC) systems to accurately document the achievements of, and reward, high performing employees. In fiscal year 2014, GAO implemented the new performance standards and PBC systems.

To ensure agency-wide adoption of, and adherence to, the way the standards are applied and used to rate employee performance, GAO must continue to provide regular training for supervisors and communicate regularly to staff at each milestone in the annual performance cycle.

- **Maintaining and enhancing the commitment to diversity and inclusion in the workplace.** With the federal government serving a more diverse population than ever before, GAO’s effectiveness in helping Congress understand and address the nation’s needs depend on creating, supporting, and promoting a highly diverse workforce reflective of its constituents. In its Diversity and Inclusion Strategic Plan, GAO identifies three goals to support that commitment: (1) workforce diversity, (2) workplace inclusion, and (3) sustainability. GAO’s strong record of creating and maintaining an effective diversity environment reflects these goals, as

evidenced by its number one ranking for diversity among midsize agencies in the 2014 Partnership for Public Service's *Best Places to Work* survey.

GAO will continue to work with union partners and other employee advisory groups to implement human capital programs in a manner that helps meet the needs of an ever-changing workforce in a fair, equitable, and inclusive manner and helps motivate and retain a talented and diverse workforce. Given the budget environment GAO will also look for ways to refine its processes and further leverage technology to improve the efficiency of GAO operations and make the best use of resources.

### **Engagement Efficiency Challenge**

In 2011, GAO identified improving the engagement efficiency as a new management challenge. With the many complex challenges facing Congress and the nation, and in light of ongoing budget constraints, GAO recognized the need to look for ways to produce reports and analyses more quickly and efficiently without sacrificing quality. Since 2011, GAO has made great strides in identifying ways to gain efficiencies in the engagement process, and has implemented a number of recommendations. The Continuous Process Improvement Office (CPIO) and an executive level leadership board were created in 2012 to guide and carry out the assessments, projects, and change management necessary to implement needed efficiency solutions. Going forward, GAO will focus on making strides in the following areas:

- **Technology.** While GAO has successfully implemented a number of efficiency measures agency-wide, the ongoing challenge is matching current technology options with work-flow-process needs to introduce even greater efficiencies into the way GAO does its work. For example, due to the unique way GAO performs certain phases of the engagement writing process, the

challenge to modernize is procuring a software platform that meets key business needs.

- **Change management.** Change takes time and must be rolled out according to the greatest needs and priorities of the agency. GAO has focused significant resources on developing a suite of efficiency improvements such as revised procedures, job aids, and tools, but now needs to focus on managing the “people side” of change, expanding outreach with staff to ensure acceptance and use of these improvements to achieve the desired efficiency gains. A key component of this is listening to employee feedback and making revisions along the way as needed.

### **Collecting Input from Experts**

GAO will continue to gather information and perspectives for strategic and annual planning efforts through a series of forums, advisory boards, and panels; periodic scans of international and national issues that affect the political and social environment in which the agency works; and GAO's speakers' series. GAO's advisory boards and panels will support strategic and annual work planning by alerting GAO to issues, trends, and lessons learned across the national and international audit community that should be factored into GAO's work. During fiscal years 2015 and 2016, GAO will rely on the following:

The **Comptroller General's Advisory Board**, whose 40 or so members from the public, private, and nonprofit sectors have broad expertise in areas related to GAO's strategic objectives.

The **Domestic Working Group** composed of the Comptroller General and the heads of 18 federal, state, and local audit organizations that meet informally to exchange information and pursue

opportunities to collaborate on accountability issues that affect all levels of government.

In addition, GAO periodically conducts leadership forums and roundtables on topics affecting the federal government's role in meeting national challenges. Selected leaders and experts in various fields from the public, private and not-for-profit sectors are convened at these meetings to discuss key emerging issues. The goal of each event is to produce dialogue that stimulates new partnerships and identifies actions designed to address relevant issues. A report summarizing the discussions on a non-attribution basis and noting the participants who attended is published after each forum and roundtable. In fiscal year 2015, GAO plans to hold forums on additive manufacturing technologies, climate resilience, and financial literacy. GAO also will continue to enhance its strategic and annual work planning with a number of issue-specific and technical panels, such as the following:

The **Advisory Council on Government Auditing Standards** provides input and recommendations to the Comptroller General in his role of promulgating generally accepted government auditing standards, popularly known as the “Yellow Book.” These standards provide a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. Audits performed in accordance with these standards provide information used for oversight, accountability, transparency, and improvements in government programs and operations.

The **Accountability Advisory Council**, composed of experts from the financial management community, advises GAO on vital and emerging issues related to federal financial management and performance/ accountability reporting, primarily in conjunction with GAO's continued efforts to audit the U.S. government's consolidated financial statements.

The **Executive Council on Information Management and Technology**, whose members are experts from the public and private sectors and representatives of related professional organizations, helps GAO to identify high-risk and emerging issues in the IT arena.

The **Comptroller General's Educators' Advisory Panel**, composed of deans, professors, and other academics from prominent universities across the United States, advises GAO on strategic planning matters and recruiting, retaining, and developing staff.

## **Collaborating with Other Organizations**

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

The **National Intergovernmental Audit Forum** (NIAF), and 10 regional intergovernmental audit forums through which GAO will consult regularly with federal inspectors general and state and local auditors. The forum exists to improve coordination, communication, and cooperation among its members, private-sector firms, and other accountability organizations in order to address common challenges; enhance government performance, accountability, and transparency; and increase public trust.

In fiscal years 2015 and 2016, NIAF and each regional forum will hold meetings to share best practices and address common issues facing the audit community. In addition, the NIAF will begin implementing its updated strategic plan to enhance its operations over the next several years.

The **Council of Inspectors General on Integrity and Efficiency** is a federal IG coordinating council created by statute in 2008, which combines what was formerly known as the President's Council on

Integrity and Efficiency and the Executive Council on Integrity and Efficiency.

GAO collaborates with this council and individual IGs to facilitate GAO's audit work, coordinate to avoid overlap and duplication of effort, and share best practices.

The ***International Organization of Supreme Audit Institutions (INTOSAI)*** is GAO's primary vehicle for collaborating internationally. INTOSAI is the professional organization of the national audit offices of over 190 countries, plus the European Court of Auditors and several associate members.

GAO will continue to be an active member of international teams working on INTOSAI's 2011-2016 strategic goals of enhancing (1) professional standards, (2) capacity building, (3) knowledge sharing, and (4) organizational excellence. For example, GAO participates in INTOSAI's knowledge sharing groups on public debt, information technology, environmental auditing, program evaluation, anti-money laundering and corruption, the value and benefit of SAIs, and key national indicators.

In fiscal years 2015 and 2016, GAO will continue to chair the Finance and Administration Task Force on Strategic Planning that will be responsible for coordinating the development of the next INTOSAI strategic plan for 2017-2022. This plan will recognize the need and opportunity for INTOSAI to be more externally focused and prepared to assume a leadership role in enhancing good governance globally and among its members.

GAO will also support the future direction of INTOSAI by serving as Vice-Chair of the Supervisory Committee on Emerging Issues to help identify important trends and developments that will affect INTOSAI and its member supreme audit institutions (SAIs). GAO also chairs the working group on financial modernization and regulatory reform of financial markets and institutions that will serve as a forum to share

knowledge about the implementation of regulatory reforms and monitor emerging issues related to global market conditions.

By collaborating with others, GAO will continue strengthening professional standards, providing technical assistance, leveraging resources, and developing and disseminating best practices. For example, in fiscal years 2015 and 2016, GAO plans to do the following:

- Continue to advance INTOSAI's capacity-building goal through the Comptroller General's Vice-Chairmanship of the steering committee overseeing implementation of INTOSAI-Donor Cooperation. Through a memorandum of understanding (MOU) between INTOSAI and 22 donor organizations, the initiative aims to coordinate efforts to strengthen SAIs in developing countries. GAO will continue to play a significant role in focusing the Donor Cooperation agenda and the dialogue on the most critical issues, including matching and implementing proposals from the Global Call as well as continued training on and finalization of an SAI performance measurement framework.
- Continue to actively participate in development, implementation, and harmonization of ISSAI through GAO membership in the subcommittees of INTOSAI's Professional Standards Committee.
- Develop the capacity of national audit offices around the world through GAO's 4-month International Audit Fellowship program. Since the program's inception in 1979, more than 500 officials from over 100 countries have participated. GAO continues to receive extensive interest in this program and the 2015 class will take place from March through July.



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