Fiscal Year 2026 Performance Plan

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

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

As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies. However, we generally hold ourselves to the spirit of many such laws, including the Federal Managers' Financial Integrity Act of 1982 (FMFIA); the GPRA Modernization Act of 2010 (GPRAMA); and the Federal Information Security Modernization Act of 2014 (FISMA).

Our audits and evaluations uniquely support Congress--through original research, technical assistance, and analyses--and help it make informed decisions across the federal budget while producing tangible results and enhanced oversight. Our work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

We demonstrate our core values of accountability, integrity, and reliability by providing high-quality, high-value, and independent support to Congress in ways that generate material benefits to the nation. Given our reputation for consistently producing high-quality work based on original research, it is not surprising that congressional demand for our products and services remains strong. During FY 2024, we received requests for work from 93 percent of the full committees of Congress and about 52 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In FY 2024, our work brought $67.5 billion in financial benefits for the federal government (a return of about $76 for every dollar invested in GAO) and 1,232 in other benefits that cannot be measured in dollars but led to program and operational improvements across the government. Agencies and Congress typically implement more than 70 percent of our recommendations. Additional information on our performance and accomplishments can be found in our Performance and Accountability Report for Fiscal Year 2024.[1]

In addition, GAO experts testified 60 times before 39 separate committees or subcommittees on topics including reducing deferred maintenance on federal lands, addressing DOD's military readiness and modernization challenges, improving the federal response, recovery, and mitigation efforts for wildfires, and addressing challenges to lunar landing plans.

A list of selected testimony topics from FY 2024 is included in Table 1.

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[1] https://www.gao.gov/products/gao-25-900570

Table 1: Selected GAO Fiscal Year 2024 Testimony Topics

Goal 1: *Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People*	
- Addressing Challenges in Modernizing SSA Disability Programs and Overcoming Work Disincentives - Addressing Challenges in Preventing and Recovering Disability Insurance Overpayments - Improving Federal Oversight of Alleged Employment Discrimination at Colleges and Universities - Reducing Deferred Maintenance on Federal Lands - Improving the Alignment of Army Corps of Engineers/ Management of Real Estate Administrative Fees with Key Practices - Improving Veterans' Readjustment Counseling Centers	- Improving the Bureau of Prisons and U.S. Immigration and Customs Enforcement Management and Oversight of Restrictive Housing - Assessing SBA's Progress in Addressing Recommendations to Improve COVID-19 Programs - Improving Federal Oversight of Residential Facilities for Youth - Improving Security of Federal Agencies - Improving Veterans' Access to Health Care in Rural Areas - Understanding Medicare Adjustments to Physician Payments
Goal 2: *Respond to Changing Security Threats and the Challenges of Global Interdependence*	
- Addressing DOD's Military Readiness and Modernization Challenges - Addressing Gaps in DOD's National Background Investigation System - Understanding Factors that Affect the Advancement of U.S. Priorities in the Arctic Region - Improving Federal Response, Recovery, and Mitigation Efforts for Wildfires - Preventing Sexual Assault and Harassment in the Coast Guard	- Addressing Workforce Planning and Management Challenges at the Immigration Courts - Identifying Actions Needed to Explain Cost Growth and Engine Modernization for the F-35 Aircraft Program - Improving Design, Construction, and Delivery of Coast Guard's Ships - Addressing Coast Guard's Acquisition Challenges
Goal 3: *Help Transform the Federal Government to Address National Challenges*	
- Providing Insights and Actions for COVID-19 Fraud Prevention - Improving VHA Employee Screening - Mitigating Risks of Fraud and Abuse in Aircraft Registrations - Understanding the Benefits and Challenges of Using Forensic Algorithms in Criminal Investigations	- Addressing Challenges to Lunar Landing Plans - Improving Management of Federal Telework - Leveraging AI in GAO's Work and Ensuring its Responsible Use

Source: GAO. | GAO-25-900570

GAO Services Integral to Congressional Priorities

GAO's continued high performance is evidence of the critical role it plays in helping Congress and the American people better understand important issues. We produce hundreds of products annually in response to congressional requests and mandates that cover all aspects of the federal government's operations, including veterans' health care, defense acquisitions, border security, cybersecurity, and artificial intelligence.

In 2025, we issued our [15th annual report](#) to Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities, as well as opportunities

to achieve greater efficiency and effectiveness that result in cost savings or enhanced revenue collection. This report adds 148 new measures in 43 topic areas that Congress and federal agencies could take to reduce costs, improve programs, and boost revenues.

Since 2011, this body of work has resulted in about $725 billion in financial benefits as Congress and agencies have addressed many of our recommendations. As of March 2025, Congress and agencies had fully or partially addressed about 78 percent of the matters and recommendations (1,590 of 2,049). About 71 percent of these (1,460) were fully addressed and 6 percent (130) partially addressed. For example, The Centers for Medicare & Medicaid Services (CMS) implemented a policy change on Medicaid demonstrations that resulted in $154.1 billion in savings from FYs 2016 through 2023.

This work has also led to other key (non-financial) benefits. For example, the Department of Defense (DOD) and the National Nuclear Security Administration (NNSA) clarified and documented roles and responsibilities for their efforts to secure overseas nuclear materials from theft and sabotage. As a result, DOD and NNSA can better prevent duplication and improve the efficiency of their international nuclear security efforts. In addition, Veterans Affairs (VA) realigned its programs so that veterans seeking long-term care now primarily access it through VA's primary care teams. As a result of these efforts, veterans will have a more consistent experience accessing long-term care through VA medical centers.

Policymakers and the public can track the status of congressional and federal agency efforts to address the issues we have previously identified on GAO's Duplication and Cost Savings website. The website also includes a downloadable spreadsheet containing all matters and recommendations related to the duplication and cost savings work.

GAO's High Risk Program

The High Risk List focuses attention on government operations that are vulnerable to fraud, waste, abuse, and mismanagement or in need of transformation. Congress and executive agencies have made substantial progress addressing high risk issues in recent years. Since we started the High Risk List in 1990, progress has been sufficient enough for us to remove the High Risk designation for 29 areas.

GAO produces the High Risk List every 2 years at the start of each new Congress. The 2025 list identifies a new area in need of attention by the executive branch and Congress (*Improving the Delivery of Federal Disaster Assistance*) as well as three areas that have regressed against GAO's criteria: *DOD Weapons Systems Acquisition, Improving the Management of IT Acquisitions and Operations, and Managing Federal Real Property*.

Financial benefits to the federal government due to progress in addressing high risk areas over the past 19 years (FYs 2006-2024) totaled about $759 billion. (We began collecting data on high risk financial benefits in 2006.) In FY 2024, our high risk work yielded 164 reports, 29 testimonies, $45.6 billion in financial benefits, and 466 other benefits.

A complete list of these areas is shown in Table 2 and details can be found at GAO's High Risk List. Our next update will be issued in 2026.

Table 2: GAO's High Risk List as of June 2025

High Risk Area	Year Designated
Strengthening the Foundation for Efficiency and Effectiveness	
▪ Strengthening Management of the Federal Prison System	2023
▪ Emergency Loans for Small Businesses	2021
▪ Improving Federal Programs that Serve Tribes and Their Members	2017
▪ U.S. Government Environmental Liabilities	2017
▪ Improving the Management of IT Acquisitions and Operations	2015
▪ Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks	2013
▪ Management of Federal Oil and Gas Resources	2011
▪ Modernizing the U.S. Financial Regulatory System	2009
▪ Resolving the Federal Role in Housing Finance	2009
▪ USPS Financial Viability	2009
▪ Funding the Nation's Surface Transportation System	2007
▪ Managing Federal Real Property	2003
▪ Strategic Human Capital Management	2001
Transforming DOD Program Management	
▪ DOD Approach to Business Transformation	2005
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Weapon Systems Acquisitions	1990
Ensuring Public Safety and Security	
▪ Improving the Delivery of Federal Disaster Assistance	2025
▪ HHS Coordination and Leadership of Public Health Emergencies	2022
▪ National Efforts to Prevent, Respond to, and Recover from Drug Misuse	2021
▪ Government-wide Personnel Security Clearance Process	2018
▪ Protecting Public Health through Enhanced Oversight of Medical Products	2009
▪ Transforming EPA's Processes for Assessing and Controlling Toxic Chemicals	2009
▪ Ensuring the Effective Protection of Technologies Critical to U.S. Security Interests	2007
▪ Improving Federal Oversight of Food Safety	2007
▪ Strengthening Department of Homeland Security Management Functions	2003
▪ Ensuring the Cybersecurity of the Nation	1997
Managing Federal Contracting More Effectively	
▪ HHS Coordination and Leadership of Public Health Emergencies	2022
▪ VA Acquisition Management	2019
▪ DOD Contract Management	1992
▪ DOE's Contract Mgt. for the National Nuclear Security Administration and Office of Environmental Mgt.	1990
▪ NASA Acquisition Management	1990
Assessing the Efficiency and Effectiveness of Tax Law Administration	
▪ Enforcement of Tax Laws	1990
Modernizing and Safeguarding Insurance and Benefit Programs	
▪ Unemployment Insurance system	2022
▪ Managing Risks and Improving VA Health Care	2015
▪ National Flood Insurance Program	2006
▪ Improving and Modernizing Federal Disability Programs	2003
▪ Strengthening Medicaid Program Integrity	2003
▪ Medicare Program and Improper Payments	1990

Source: GAO. | GAO-25-900618

GAO's FY 2026 Budget Request Seeks to Continue Expanded Workforce Capabilities, While Accelerating IT Modernization

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

We filled entry-level positions and addressed skill gaps by bringing on 188 new staff and 202 interns in FY 2024. We used 3,576 full-time equivalent staff (FTE) in FY 2024. As funding permits, GAO's recruitment efforts will continue to focus on building entry-level capacity, addressing senior-level succession planning challenges, and continuing to bolster our intern program.

Our FY 2026 requested budget authority of $1.0 billion will enable us to address mandatory inflationary costs as well as strengthen our capabilities to review the opportunities and challenges associated with the national security enterprise, fraud prevention, the evolving issues of science and technology; complex and growing cybersecurity developments; and rising health care costs. We expect to offset our costs by $72.2 million in receipts and reimbursements, primarily from program/financial audits and rental income.

Our talented workforce is our most valued asset in meeting our mission requirements. Our FY 2026 request will allow GAO to rebuild some of the reduced staffing levels resulting from the FY 2025 full year

continuing resolution and reinforce the foundation for GAO to meet Congress' long-term needs and priorities. As a significant proportion of our employees become retirement-eligible, including a projected 37 percent of senior executive staff and 23 percent of supervisory analysts by the end of FY 2025, it will become increasingly important for GAO to both backfill critical leadership positions and maintain staff capacity.

The FY 2026 budget request builds upon GAO's multi-year effort to ensure that it has the 21st century tools and technologies needed to support our workforce and achieve our mission. This includes enhanced cloud data management and storage solutions, and IT security upgrades to combat increasing cybersecurity threats toward U.S. assets. The request will also support the planned work of GAO's Innovation Lab.

This request continues support for critical physical infrastructure maintenance needs. A well-maintained building is a key component of attracting tenants and reducing long term costs of operations. In addition, we will continue space optimization projects for both the headquarters building and our field offices to increase our leasable space in headquarters and decrease leased space in the field.

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

Table 3: Fiscal Year 2024 – 2026 Summary of GAO Budget Authority (dollars in thousands)

Funding Source	Fiscal Year 2024 Actual		Fiscal Year 2025 Full Year CR		Fiscal Year 2026 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation [a]	**3,564**	**$809,148**	**3,543**	**$807,217**	**3,505**	**$927,171**
Office of Inspector General	12	$2,746	17	$4,677	23	$6,808
Appropriation	**3,576**	**$811,894**	**3,560**	**$811,894**	**3,528**	**$933,979**
Offsetting receipts, reimbursements, and supplemental funds [b]		83,863		75,474		72,189
Total budget authority	**3,576**	**$895,757**	**3,560**	**$887,368**	**3,528**	**$1,006,168**

Source: GAO. | GAO-25-900618

[a] Appropriation includes $5.0 million in no-year funding to evaluate program spending pursuant to the Infrastructure Investment and Jobs Act (PL 117-58). FY 2025 offsets includes $917 thousand of these funds carry overed from FY 2024.

[b] Includes offsetting receipts and reimbursements from program and financial audits; rental income; training fees, collection of bid protest system user fees; supplemental funds for specific program oversight and pandemic related audits; collections from the Center of Audit Excellence.

Good Accounting Obligation in Government Act Reporting

Established as a statutory office by the Government Accountability Office Act of 2008, GAO's Office of Inspector General (OIG) independently conducts audits, evaluations, inspections, and other reviews of GAO programs and operations. It also investigates allegations regarding violations of statutes, regulations, policies, or orders involving GAO employees, contractors, programs, and operations. In addition, the OIG makes recommendations to promote economy, efficiency, and effectiveness at GAO. It issues a semiannual report to Congress detailing its activities.

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

GAO's Strategic Plan for FYs 2022-2027[2] reflects the wide array of national and international issues that we cover in our mission to support Congress. Our plan, which was updated in March 2022, includes four strategic goals at the top of the hierarchy. (See Fig. 1, following the list of goals, which depicts GAO's strategic planning hierarchy.)

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

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

government programs and operations, which help support congressional decision-making. Our internal management work is organized under the fourth goal.

GAO conducts specific engagements because of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In FY 2024, 96 percent of our engagement resources were devoted to work requested or mandated by Congress. The remaining 4 percent of engagement resources were devoted to work initiated under the Comptroller General's authority. Generally, that work addressed various challenges that are of broad interest to Congress.

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

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

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

- Lifelong Learning to Enhance U.S. Competitiveness

- Benefits and Protections for Workers, Families, and Children

- Financial Security and Well-Being of an Aging Population

- Fair, Responsive, and Effective System of Justice

- Housing Finance and Viable Communities

- A Stable Financial System and Sufficient Consumer Protection

- Responsible and Sustainable Stewardship of Natural Resources and the Environment

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

- Efforts to Fulfill the Federal Government's Responsibilities to Tribes, Their Members, and Individual Descendants

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

- Protect and Secure the Homeland from Threats and Disasters

- Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness

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

- Improve the Intelligence Community's Management and Integration to Enhance Intelligence Activities
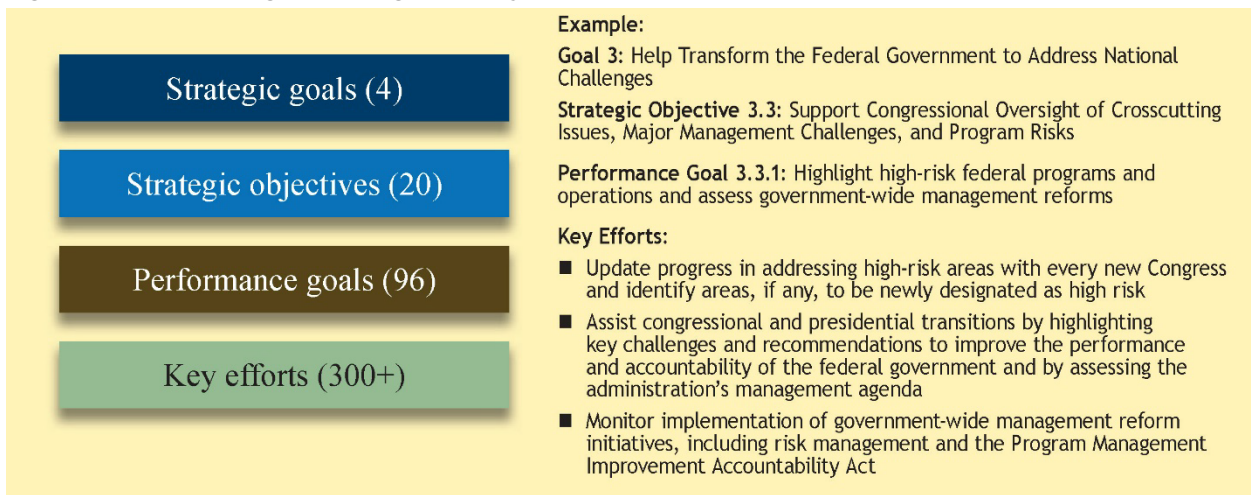
- Ensure the Cybersecurity of the Nation

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

- Analyze the Government's Fiscal Condition and Opportunities to Strengthen Management of Federal Finances

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

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

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

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

- Empower GAO's Multidisciplinary Workforce with its Wide-ranging Expertise to Continue to Excel in Mission Delivery through Strategic Talent Management

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

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

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

Example:

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

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

Performance Goal 3.3.1: Highlight high-risk federal programs and operations and assess government-wide management reforms

Key Efforts:

- Update progress in addressing high-risk areas with every new Congress and identify areas, if any, to be newly designated as high risk
- Assist congressional and presidential transitions by highlighting key challenges and recommendations to improve the performance and accountability of the federal government and by assessing the administration's management agenda
- Monitor implementation of government-wide management reform initiatives, including risk management and the Program Management Improvement Accountability Act

Source: GAO-25-900570 | GAO-25-900618

Summary of Annual Measures and Targets

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

Table 4: GAO Agency-Wide Summary of Annual Measures and Targets, 2021-2026

Performance measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Target	2026 Target
Results						
Financial benefits (dollars in billions)	$66.2	$55.6	$70.4	$67.5	$50.0	$50.0
Other benefits	1,239	1,262	1,220	1,232	1,200	1,200
Past recommendations implemented	76%	77%	75%	70%	80%	80%
New products with recommendations	58%	64%	63%	63%	60%	60%
Client						
Testimonies	67	72	57	60	90	90
Timeliness	97%	97%	97%	100%	90%	90%
People						
New hire rate	80%	76%	81%	83%	80%	80%
Retention rate						
With retirements	96%	93%	95%	95%	92%	92%
Without retirements	98%	97%	96%	97%	96%	96%
Staff development	82%	82%	79%	81%	80%	80%
Staff utilization	85%	84%	86%	85%	80%	80%
Effective leadership by supervisors	91%	90%	90%	91%	82%	82%
Organizational climate	87%	86%	86%	86%	80%	80%
Internal operations						
Help to get the job done	N/A [a]	78%	78%	N/A [b]	80%	80%
Quality of work-life	N/A [a]	81%	81%	N/A [b]	80%	80%
IT tools	N/A [a]	61%	65%	N/A [b]	80%	80%

Source: GAO-25-900570 | GAO-25-900618

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

[b] FY 2024 data will be provided in the FY 2025 PAR.

Budgetary Resources by Goal

Table 5 provides an overview of how our human capital and budgetary resources are allocated among the strategic goals for FYs 2023–2026.

Table 5: GAO Strategic Goal Resource Allocation, Fiscal Years 2023-2026 (dollars in millions)

Strategic Goal	Fiscal Year 2023 Actual		Fiscal Year 2024 Actual		Fiscal Year 2025 Full Year CR		Fiscal Year 2026 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Goal 1 Address current and emerging challenges to the well-being and financial security of the American people	1,251	$309	1,285	$327	1,279	$325	1,268	$368
Goal 2 Help the Congress respond to changing security threats and the challenges of global interdependence	926	$191	946	$233	942	$231	934	$262
Goal 3 Help transform the federal government to address national challenges	956	$247	988	$243	984	$239	975	$271
Goal 4 Maximize the value of the GAO by enabling quality, timely service to the Congress and being a leading practice federal agency	87	$19	86	$21	86	$21	85	$24
Direct congressional support [a]	263	$68	271	$72	269	$71	266	$81
Total budgetary resources	**3,483**	**$834**	**3,576**	**$896**	**3,560**	**$887**	**3,528**	**$1,006**

Source: GAO. | GAO-25-900618

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

Performance Plans by Strategic Goal

The following sections provide more detailed information on our performance results, strategic objectives, and plans for each of the four strategic goals. These objectives, along with the performance goals and key efforts that support them, are discussed fully in our strategic plan: GAO's Strategic Plan. For Goals 1, 2, and 3—the external goals—GAO presents performance results for the three annual measures assessed at the goal level.

Goal 1

GAO's first strategic goal upholds our mission to support Congress in carrying out its constitutional responsibilities by focusing on work that helps *address the current and* *emerging challenges affecting the well-being and financial security of the American people.*

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

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

Source: GAO-25-900570 | GAO-25-900618

Table 6 presents selected benefits attributable to Goal 1 in FY 2024.

Table 6: Selected GAO Goal 1 Benefits in Fiscal Year 2024	
Financial benefits	• Recommended the Centers for Medicare and Medicaid Services (CMS) require spending estimates for Medicaid demonstrations be based on recent cost data ($13.4 billion) • Recommended actions that led to the Department of Energy (DOE) halting construction on a facility that is no longer necessary for treating nuclear and hazardous waste ($6.0 billion) • Recommended the Small Business Administration (SBA) improve oversight of COVID funds, declining ineligible or potentially fraudulent loan and grant applications ($2.1 billion) • Prompted Health Resources and Services Administration (HRSA) to implement procedures to recover overpayments and unused funds from the Provider Relief Fund ($1.3 billion)
Other benefits	• Prompted the Environmental Protection Agency (EPA), the Forest Service, and the Department of the Interior to sign a memorandum of understanding to better coordinate on wildfire smoke risks and land management practices to reduce the risks of wildfires • Improved access to mental health care for veterans living in rural areas • Assisted Congress with improved oversight of antipsychotic medication among beneficiaries with long-term needs • Prompted the Social Security Administration (SSA) to improve data used to determine disability benefits • Prompted DOD and VA to enhance programs that help servicemembers and new veterans transition to civilian life
Testimonies	• Examining SSA's challenges with preventing, detecting, and recovering disability insurance benefit overpayments • Improving Veterans' Readjustment Counseling Centers • Assessing opportunities to improve federal oversight of alleged employment discrimination at colleges and universities

Source: GAO-25-900570 | GAO-25-900618

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

Table 7: GAO's Strategic Goal 1 Annual Performance Results, 2021-24, and Targets, 2025-26 *(dollars in billions)*

Performance measures	2021 Actual[a]	2022 Actual	2023 Actual	2024 Actual[a]	2025 Target	2026 Target
Financial benefits	$48.0	$10.3	$13.6	$45.0	$13.5	$13.5
Program and operational benefits	320	307	314	338	276	276
Testimonies	33	30	21	26	41	41

Source: GAO-25-900570 | GAO-25-900618

[a] We do not expect the large financial benefits achieved in FYs 2021 and 2024 to continue in FY 2025 and FY 2026.

Table 8 provides examples of work that GAO plans to conduct during FYs 2025 and 2026 under Goal 1.

Table 8: Examples of GAO's Planned Work under Goal 1 for Fiscal Years 2025 and 2026

Financial Security

- Examine trends that affect health care spending, including physician consolidation, out of network billing, health care spending drivers, and the role of pharmacy benefit managers

- Examine the types of housing options available to low-income and homeless populations post disaster

- Examine the effects of the gender pay gap on women's retirement security

Social Programs

- Assess federal efforts to address the nation's behavioral health needs, including (1) VA and DOD suicide prevention; (2) prior authorization in private Medicare Advantage plans; and (3) coverage and timeliness of behavioral health services provided by DOD

- Assess the impact of changes in the Free Application for Federal Student Aid (FAFSA) on students' eligibility for Pell Grants

- Evaluate SBA's oversight and monitoring of 7(a) lenders, including new fintech lenders, under its modernized loan processing procedures

Effective Systems

- Review federal investments in aviation infrastructure, research, and development to ensure a safe and efficient national airspace system

- Assess federal efforts to spur broadband deployment and access in underserved areas–including rural areas, colonias, tribal lands, and some urban communities

- Reviewing federal efforts to help states improve chronic absenteeism in K-12 schools

Source: GAO-25-900570 | GAO-25-900618

Goal 2

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

Table 9 presents selected Goal 2 benefits in FY 2024.

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

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

Source: GAO-25-900570 | GAO-25-900618

Table 9: Selected GAO Goal 2 Benefits in Fiscal Year 2024	
Financial benefits	• Prompted the Missile Defense Agency and Space Development Agency to sign a memorandum of agreement that addressed duplication and overlap risk ($3.8 billion) • Conducted analysis that resulted in Congress reducing appropriated amounts for DOD operation and maintenance activities ($1.5 billion) • Recommended the Federal Emergency Management Agency (FEMA) take steps to ensure accurate National Flood Insurance Program (NFIP) premium rates ($1.2 billion)
Other benefits	• Prompted the Office of the Director of National Intelligence to issue guidance for evaluating use of assistive technologies for people with disabilities • Prompted the State Department to complete emergency preparedness drills to safeguard personnel abroad • Prompted DOD to improve its procedures for identifying and documenting the delivery of assistance to Ukraine • Identified recommendations contributing to the DOD documenting roles, responsibilities, and collaboration methods to improve oversight of its nuclear enterprise
Testimonies	• Addressing challenges in restoring the U.S. military's readiness levels across all warfighting domains while also modernizing its forces • Improving design, construction, and delivery of Coast Guard ships • Improving the federal response, recovery, and mitigation efforts to wildfire disasters • Improving personnel vetting by addressing gaps in a key IT system that is used to help conduct federal background investigations

Source: GAO-25-900570 | GAO-25-900618

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

Table 10: GAO's Strategic Goal 2 Annual Performance Results, 2021-24, and Targets, 2025-2026 *(dollars in billions)*

Performance measures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Target	2026 Target
Financial benefits	$11.9	$3.2	$6.9	$16.0	$10.9	$10.9
Program and operational benefits	442	497	372	449	377	377
Testimonies	16	20	18	15	17	17

Source: GAO-25-900570 | GAO-25-900618

Table 11 provides an example of work GAO plans to conduct during FYs 2025 and 2026 under Goal 2.

Table 11: Examples of GAO's Planned Work under Goal 2 for Fiscal Years 2025 and 2026

Military Capabilities and Readiness

- Assess Navy's progress developing and acquiring long-range fires capabilities that are intended to counter increasing competition among nations in the maritime environment

- Assess servicemember quality of life issues, military health system reforms, management of DOD installations and facilities, and implementation of the military justice system

- Assess the U.S. military's ability to operate in a contested environment against near-peer adversaries in the Pacific and Europe

Homeland Security

- Assess Department of Homeland Security's (DHS) acquisition planning for facilities that are used to process noncitizens apprehended along the southwest border

- Examine aspects of the immigration detention system, including detention standards, facility inspections, and medical care for detained noncitizens

- Review federal efforts to protect critical infrastructure from physical attacks

Foreign Policy

- Review and assess assistance to the Middle East, Israel, West Bank, and Gaza

- Assess and examine the global economic competition between the United States and China

- Review and assess U.S. security cooperation programs

Source: GAO-25-900570 | GAO-25-900618

Goal 3

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

Table 12 presents selected benefits attributable to Goal 3 in FY 2024.

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

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

Source: GAO-25-900570 | GAO-25-900618

Table 12: Selected GAO Goal 3 Benefits in Fiscal Year 2024	
Financial benefits	• Prompted DOD to improve its ability to identify potential improper payments ($4.8 billion)
	• Recommended improvements that led to VA pausing its electronic health record modernization program, which led to a reduction in funding ($529 million)
	• Suggested legislative flexibilities that allowed NASA and NOAA to save millions using Hosted Payloads ($552 million)
Other benefits	• Prompted the IRS to develop additional free online filing options for taxpayers using guidelines for federal digital services
	• Strengthened agency efforts to reduce foreign threats to U.S. research by addressing delays in issuing Office of Science and Technology Policy guidance
	• Helped FAA investigators combat illegal activities by better preventing, detecting, and responding to fraud and abuse in aircraft registrations
	• Helped the DOE better support industry needs by identifying and providing options to address energy storage technology manufacturing challenges
Testimonies	• Identifying insights from COVID-19 fraud schemes for better fraud prevention both in emergency and non-emergency environments
	• Addressing longstanding challenges at the IRS
	• Highlighting actions needed by Veterans Health Administration to address weaknesses and related risks in employee screening processes
	• Understanding the benefits and challenges of using forensic algorithms for criminal investigations
	• Addressing Challenges to NASA's Lunar Landing Plans

Source: GAO-25-900570 | GAO-25-900618

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

Table 13: GAO's Strategic Goal 3 Annual Performance Results, 2021-24, and Targets, 2025-2026 *(dollars in billions)*

Performance measures	2021 Actual	2022 [a] Actual	2023 [a] Actual	2024 Actual	2025 Target	2026 Target
Financial benefits	$6.4	$42.1	$52.0	$6.5	$6.2	$6.2
Program and operational benefits	477	458	444	445	380	380
Testimonies	15	22	22	19	22	22

Source: GAO-25-900570 | GAO-25-900618

[a] In fiscal years 2022 and 2023, we achieved $42.1 and $52 billion in financial benefits, respectively. We do not expect the same level of results in FY 2025 and FY 2026.

Table 14 provides an example of work that GAO plans to conduct during FYs 2025 and 2026 under Goal 3.

Table 14: Examples of GAO's Planned Work under Goal 3 for Fiscal Years 2025 and 2026

Management Challenges/Risks

- Review key management challenges across the federal government through updates to GAO's High Risk Series
- Evaluate the federal government's acquisition of artificial intelligence solutions and workforce skills needed to support these acquisitions
- Assess NASA's efforts to maintain a human presence in low earth orbit following a planned deorbit of the International Space Station in 2031

Accountability

- Identify opportunities for cost savings and revenue enhancements through reduced fragmentation, overlap, and duplication across the federal government
- Identify vulnerabilities and assess fraud risk management practices of the federal health insurance marketplaces
- Perform the annual audit of the government's consolidated financial statements and several other agencies, including IRS, SEC, and the FDIC

Fiscal Condition of the Government

- Analyze the federal government's fiscal condition and its long-term outlook, including key drivers and opportunities to change the long-term fiscal path

Technology Assessments

- Evaluate federal efforts to implement sound IT management practices
- Conduct technology assessments to enhance congressional knowledge and understanding of emerging issues, such as generative artificial intelligence; in-space servicing, assembly, and manufacturing; and the hydrogen economy

Source: GAO-25-900570 | GAO-25-900618

Goal 4

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

Table 15 presents selected accomplishments attributable to GAO's Goal 4 in FY 2024.

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

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

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

Source: GAO-25-900570 | GAO-25-900618

Table 15: GAO's Selected Goal 4 Accomplishments in Fiscal Year 2024

Empower GAO's workforce to excel in mission delivery through strategic talent management	• Leveraged our hybrid recruitment model to continually transform how we recruit talent with the skills to meet congressional information needs and access new schools and programs • Hired 188 employees, 75 of whom comprised our entry-level Professional Development Program • Created a new data literacy curriculum catalog for analysts, auditors, and specialist that included trainings on GAO's AI Framework, key data analysis concepts, data visualization, and an introduction to data literacy • Held a roundtable discussion on accessibility with more than 20 experts from the federal government, private sector, and academia highlighting promising practices for advancing accessibility at GAO
Refine GAO's processes to deliver quality results and products and promote knowledge sharing	• Broadened and deepened our network of external science and technology experts by increasing presentations at conferences and engagements with the Polaris Council, GAO's advisory group of leading science and technology experts • Partnered with the International Monetary Fund, World Bank, Organization for Economic Cooperation and Development, and INTOSAI to launch a global project focused on the independence of supreme audit institutions • Expanded an internal Foresight Network among GAO executives and mission teams to help them focus on emerging issues affecting their work areas
Provide modern integrated tools and systems in a secure environment	• Managed an extensive HQ workspace reorganization to prepare for the next phase of space optimization • Constructed a new secure collaboration space and provided staff technology that allows them to conduct classified and unclassified work in one location • Created and implemented a work application to manage and monitor our hybrid work environment

Source: GAO-25-900570 | GAO-25-900618

Table 16 provides an example of work that GAO plans to conduct during FYs 2025 and 2026 under Goal 4.

Table 16: GAO's Planned Work under Goal 4

Strategic Talent Management

- Continue to retain, attract, and grow a highly skilled and multidisciplinary workforce to meet our mission in providing the Congress timely, relevant, and nonpartisan information and recommendations

- Continue to prepare for the transition to an Electronic Official Personnel File (e-OPF), which involves converting GAO Official Personnel Files (OPF) from paper to an electronic format, leveraging OPM's e-OPF IT System

- Continue offering GAO's Student Loan Repayment Program as a tool for recruitment and retention for all eligible GAO employees, including those in analyst positions requiring specialized skills necessary for congressional engagements and mission support employees with critical skills

Streamlined Process and Knowledge Sharing

- Continue to provide external coaching services to managerial and select non-managerial staff, including one-on-one coaching, group coaching and mentor coaching

- Continue to offer a range of course offerings to operations staff, including Effective Problem-Solving and Decision-Making and Interpersonal Communication Skills in the Workplace

- Continue to maintain a catalog of more than 60 courses that focus on analyst and auditor skills, including a required eLearning on plain language for all staff working on engagements

Integrated Tools and Systems

- Begin piloting generative AI use cases for GAO work –using GAO products, legislative documents, and other trusted information sources—to enhance productivity, knowledge management, and operational capacity

- Transition proven technology and data science prototypes into secure, production-scale web applications accessible across GAO mission teams to broadly enhance productivity, analytical depth, and operational effectiveness

- Expand GAO's Analytics Foundry-- the secure cloud computing environment—to support GAO engagement analyses in addition to supporting specialized data science projects, emerging technology prototypes, and products developed by the Innovation Lab

Source: GAO-25-900570 | GAO-25-900618

Management Challenges

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

Our approach is similar, in effect, to the requirements applicable to executive branch agencies (which do not apply to GAO). It also reflects the longstanding practices of the Executive Committee and our IG in identifying management challenges. In FY 2024, we identified the following three management challenges: managing a quality workforce, managing our IT systems, and improving our engagement and operations efficiency.

Challenge: Managing a Quality Workforce

GAO's ability to provide quality reports and information to Congress—and meaningful recommendations for improving federal programs--is directly related to the caliber of talent that we attract, hire, and retain. With an ever-growing demand for expertise in fields such as cybersecurity, science and technology, and analytics, GAO must accommodate changing employment preferences to remain a competitive employer of choice and to successfully achieve our mission.

Recruiting and hiring. In the past decade, there have been changes in the way employers and agencies carry out their work and the way many Americans view workplace flexibilities. At GAO, in addition to having field offices across the country, we have implemented a flexible workplace. In FY 2024, GAO implemented a program that includes flexible work arrangements such as telework and remote work. This will enable us to be available to carry out work across the country and territories more efficiently, while enhancing our ability to competitively recruit and hire top talent in high-demand fields. Other work options offer robust hybrid work flexibility, both in HQ and in our field offices. We continue to expand our efforts in virtual recruiting, while continuing to engage with our in-person recruiting partners to ensure we are seeking talent as widely and inclusively as possible.

Retaining our people. Our new flexible work program positions us to remain an employer of choice in the federal government, affording employees hybrid and remote work options commensurate with job duties and offering opportunities for career growth and development to everyone. We are mindful of the need to continuously foster a workplace where employees are valued, respected, and treated fairly; and given the tools and support necessary to meet our mission. We will meet the challenges of ensuring employees at all career stages feel connected to our workplace culture, develop the relationships to thrive, and embody our core values through training, consistent and timely internal communications, and clear expectations. In March 2025 the Partnership for Public Service ranked GAO first as a "best place to work" among mid-size federal agencies for the fifth consecutive year.

Managing our physical spaces. We began to optimize the use of our physical spaces prior to the pandemic in response to our flexible work program. With the implementation workplace flexibilities, the way employees need to use our space continues to evolve. As a result, we launched a new workspace reservation system to provide real-time data on how and where our space is being utilized. This information will be instrumental in informing future space optimization efforts, both in HQ and in our field office locations, to ensure our physical footprint reflects responsible and efficient stewardship of taxpayer funds.

Challenge: Managing Our IT Systems

Managing modern, effective, secure, and cost-efficient IT systems in a rapidly evolving technological landscape is a top challenge across the federal government. To meet this challenge, GAO will continue its cloud migration efforts. The cloud environment will provide enterprise-class capabilities and improved scalability, performance, and resiliency—with the goal of minimizing capital expenditures and ensuring more predictable operating costs.

Protecting our information. GAO is responsible for examining how executive branch agencies spend taxpayer dollars. To conduct our work, GAO stores, accesses, and uses sensitive information from across the federal government. Our ability to protect our systems, applications, and information continues to be a priority as threats evolve and cyber threats become more ubiquitous. We are working to improve management of our IT systems by refining our cybersecurity program to achieve the objective of the National Institute of Standards and Technology's (NIST) Cybersecurity Risk Framework. By implementing a "zero-trust" architecture that offers enhanced user authentication, role-based access controls, an automated security policy, and enhanced monitoring, we will improve our ability to detect who, what, and from where entities are accessing our systems.

Providing customer value. In FY 2024, we realigned our Information Systems and Technology Services (ISTS) team to prioritize customer experience. We are revising our processes, improving our training, and incorporating customer-centered design to provide a uniformly positive customer experience across the organization. We are adopting iterative Agile methodologies to engage our customers to improve satisfaction and probability of success. We have seen the successes of this approach through the delivery of new applications associated with our flexible work initiative. In FY 2025, we will

be shifting our primary IT support services to a new contract where the key focus will be on customer delivery.

Keeping pace with technological advancements. Like many other federal agencies, GAO has faced challenges in keeping pace with technological advancements in the industry. Many of our systems are reaching their end-of-life, which has resulted in tools that are less reliable and stable. To address this issue, in FY 2024, ISTS began to migrate applications and services to the cloud and to modernize our network. These efforts are on-going and will improve operational stability, reliability, and recoverability.

We are also replacing critical mission systems, including our legacy document management system with an enterprise content management solution. In FY 2024, we began publishing GAO reports and testimonies in HTML, in addition to our standard PDF format. This will ensure a quality experience for customers regardless of the device they are using. Additionally, we are adopting low code/no code platforms to increase the speed of delivery of applications and tools. For example, in FY 2024, we implemented nine automated workflow applications that transform manual processes. We will continue to expand this moving forward.

Challenge: Improving the Efficiency of our Engagements and Operations

GAO continues to invest resources in continuous improvement of our mission and operations. We strive to meet the needs of our congressional clients by delivering products and services not only with quality, but also with timeliness, efficiency and effectiveness. Our engagement efficiency efforts seek to implement improvements to internal processes; we also recognize that external factors may also impact efficiency

and strive to mitigate those factors when practicable.

Augmenting resources. GAO provided training and coaching to managers to improve operational efficiency and effectiveness. For example, we provided training on project management, change management practices, and risk management techniques. We enhanced the use of standardized templates and structured planning meetings. This allowed us to have more effective project management collaboration and decision making. We also supplemented it with a common planning document. In addition, we documented operational processes and procedures to align with the internal control system and fraud risk management at GAO. We shared best practices for identifying, analyzing, and prioritizing operational risks as they relate to business objectives.

Supporting change. We provided organizational change management training to GAO mission team managing directors. These trainings provided shared insights and lessons learned to help facilitate future organizational transitions, such as our planned change in technology to store and manage documents.

Fine-tuning our work processes. We took steps to enhance the effectiveness of our operations-related processes by reviewing lessons learned from our long-standing engagement efficiency initiative.

Mitigating External Factors

For FY 2024, GAO produced substantial benefits for every dollar invested in us and supported congressional oversight across a wide array of government programs and operations. We did so while navigating the following six external factors, many of which will likely remain relevant in the coming years.

Amount and Complexity of the Work Requested of Us

Demand for our work remains high, as is evidenced by the over 227 mandates and 341 requests GAO received in FY 2024. The issues that we are asked to examine are often complex, nuanced, and involve multiple agencies.

GAO gives the highest priority to work that Congress calls for in laws, congressional resolutions, conference reports, and committee reports (collectively called mandates). We give the second-highest priority to work requested by committee or subcommittee chairs or ranking members. In FY 2024, more of our work was a result of committee requests than mandates. However, some laws contain many mandates for GAO. For example, the 2024 National Defense Authorization Act included 95 mandates; the Water Resources Development Act of 2024 included 26 mandates; and the FAA Reauthorization Act of 2024 included 36 mandates. In addition to conducting work for new mandates, we have over 150 mandates that have recurring reporting requirements; for example, we perform annual financial audits of the SEC, FDIC, and IRS, among others.

The volume and complexity of the work, combined with the time it can take to complete objective, balanced, and rigorous analyses that meet government auditing standards, means that it can take months before we are able to begin new work. We have also seen an increase in requests for short-term technical assistance, such as data analysis and comments on proposed legislation. This type of assistance allows GAO to provide real-time information to Congress but may require us to temporarily shift resources from mandated and requested work.

To manage the demand for our services, we continuously communicate with our clients to understand their priorities, sequence and scope work to meet those priorities, ensure quality while being timely, and update clients

regularly. We also explore various ways to communicate information in a timely manner, including the use of 2-page quick-read products and our new product that is intended to provide information in a concise question and answer format. Additionally, we are collecting data to analyze our technical assistance services. Having a better understanding of what types of services we provide and the frequency with which we provide them will help us better meet client demand for GAO's policy expertise.

Ensuring Our Work Meets Evolving Congressional Priorities

To ensure our work supports the highest legislative and oversight priorities, the Comptroller General and other senior officials frequently communicate with our congressional clients. For example, we regularly communicate with Congress before mandates are passed to clarify reporting requirements.

Statutory mandates are beneficial because they result in work that is bicameral and bipartisan, and reporting dates provided in law can help guide staffing and resource allocation. However, the specificity of mandated due dates can limit our ability to provide just-in-time assistance. In some cases, mandated reporting requirements on other work do not have an end date (i.e., a sunset provision). In these cases, we work with Congress to set reporting dates. We also work with them to revise or repeal mandates that would result in GAO duplicating work done by others, where there is evidence that the program has been assessed or an issue has been remedied, or where their priorities have changed. As a result of this work, in FY 2024, these efforts resulted in our closing one mandate.

Congress also provides special appropriations to GAO to oversee how specific federal funds are spent, such as funding for Ukraine and through the Inflation Reduction Act and the Infrastructure Investment and Jobs Act. GAO has

completed more than 37 audits on Ukraine and inflation reduction and infrastructure spending, with more than 87 audits ongoing and planned for FYs 2025 and 2026. Given the amount of federal funding Congress provided and the timelines for distributing and using these funds, our oversight will continue for many years and result in dozens of additional audits. To prioritize work under these mandates and ensure our plans meet the needs of Congress, we have consulted with the committees of jurisdiction and congressional oversight committees on their priorities and regularly update them on our ongoing and planned work.

GAO also surveys congressional staffers on the usefulness and timeliness of our products. While we have refined survey questions and the delivery platform to make it quicker and easier to for staffers to respond on their mobile devices, the survey response rate remains low. Nevertheless, we believe that providing congressional staff the opportunity to share their views on the usefulness and timeliness of GAO products is an important client feedback mechanism. In addition to the survey, GAO uses a variety of mechanisms to solicit feedback from all staffers on our work and will continue to consider additional approaches.

Providing Education and Outreach to Support All Members of the Congress

While GAO accepts requests from all members of Congress, the volume of work from mandates and committee requests leaves limited resources for us to conduct audits and prepare formal reports requested by individual members. Recognizing this gap, GAO has taken several steps to better meet the information and oversight needs of individual members and to provide staffers with onsite education and outreach.

In January 2024, GAO opened an office in the Agency Connection Center, located in the Longworth House Office building. Our staff are available 5 days a week in the Longworth office to answer impromptu questions or

connect congressional staff to GAO's subject-matter experts. GAO's Chief Scientist and appropriations lawyers also hold weekly office hours in Longworth, during which any Hill staff can meet with them. In FY 2024, GAO has also held nine events in the Longworth space intended to further enhance Hill staff knowledge, including discussions on AI data integrity and fraud risks to the federal government.

In February 2024, GAO also launched its Ambassador program. Through this program, GAO senior executives are assigned as ambassadors to the offices of members who are neither committee nor subcommittee chairs or ranking members. Ambassadors are responsible for periodically reaching out to their member offices about GAO services and work products.

To further support individual members with their committee assignments, GAO also now distributes final reports to all committee members. Finally, GAO has partnered with the Congressional Staff Academy to deliver foundational training to House staff on GAO operations, contracting, and conducting oversight. As we work to increase awareness of GAO's availability on the Hill and build our education and outreach programming, we will identify additional ways to reach Congressional staff.

Addressing Changing Employment Preferences to Attract Highly Qualified Staff

To attract and maintain the talented and diverse workforce necessary to meet the volume of work Congress requests from us—including broadening our science and technology expertise—GAO must adapt to the changing nature of employment practices. GAO has consistently ranked among the top agencies in the Best Places to Work in the Federal Government rankings since 2005 and has placed first among all mid-size agencies for the last 5 years. GAO's mission, people values, reputation as an employer of choice,

and arrangements for flexible work environments enhance our ability to attract and retain the talent required to meet congressional needs.

These factors have enhanced our ability to serve Congress by increasing our capability to retain and recruit a talented workforce. For example, we hired 1,063 paid intern positions between FYs 2020 and 2024 and 1,246 full-time employees during the same period. Additionally, we have been able to attract highly qualified candidates with impressive science, technology, and cybersecurity backgrounds. For example, we have tripled the size of our Science, Technology Assessment, and Analytics (STAA) team from 49 at its inception in 2019 to 166 at the end of FY 2024. Similarly, we continue to grow our Information Technology and Cybersecurity team to help assess the cybersecurity challenges facing the nation. This team has an additional 200 IT specialists and computer scientists, who lead our work in those areas.

Our continued growth—including hiring entry-level and mid-career specialists from across the nation—is commensurate with our goals to bolster our strategy for interdisciplinary science and technology policy analysis. We will continue to examine federal hiring and workplace flexibilities to ensure we attract the highly skilled workforce needed to meet the needs of Congress.

Agency Reviews of and Comments on GAO Draft Products

Given the scope and complexity of our work, formal comments from audited agencies are an important step in our audit process. Through the agency comment step, agencies can provide feedback on our draft reports to help ensure their accuracy and the feasibility of implementing GAO's recommendations.

In addition, draft products that potentially contain controlled, unclassified information or classified information are required to undergo agency sensitivity and security reviews. GAO relies on these agency reviews, as they help

ensure that this information is appropriately protected, while enabling GAO to provide robust reports to Congress. However, these reviews can sometimes take months, affecting GAO's ability to provide information to Congress in a timely manner.

GAO has experienced delays receiving agency comments and the results of sensitivity and security reviews from both DOD and the intelligence community. As we recently reported, between November 2023 and May 2024, DOD was late in submitting 51 percent of agency comments, 65 percent of sensitivity reviews, and 50 percent of security reviews.

With respect to the intelligence community, the Office of the Director of National Intelligence (ODNI) has generally not provided formal comments on GAO draft products, and we have experienced delays in receiving the results of ODNI sensitivity and security reviews. ODNI has made some improvements that we hope will shorten timelines for these reviews. We will continue to monitor these issues and work with both DOD and the intelligence community to make and maintain improvements in the years to come.

Access to Agency Information

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

Access issues arise for a few reasons, reflecting variation in the agencies from which we seek information and in the requested information itself. Some issues are straightforward, such as those stemming from basic questions about GAO's authorities and processes for safeguarding information. Others are more complicated, such as those

involving GAO's access to sensitive information central to government programs or activities.

In 2024, we filled the position of GAO's Chief Data Officer to oversee the management and governance of data within the agency, including data obtained from agencies for GAO engagements. Large datasets may be valuable for rigorous, quantitative analyses for comprehensive reports on complex issues. Obtaining access to and effectively using such datasets, particularly those containing sensitive information, often comes with legal, methodological, and IT issues that require a multidisciplinary approach. Initiatives of the Chief Data Officer will enhance GAO's ability to provide agencies assurance of our compliance with statutory obligations and data-related commitments and should facilitate GAO's access to information.

During regular outreach to agency leadership, the Comptroller General and General Counsel discuss the importance of thorough and timely responses to GAO's requests for information. In 2024, we monitored changes in personnel and priorities within the executive branch to identify circumstances necessitating additional outreach. These meetings provided a foundation for discussion and resolution of protracted access issues that require elevation to the most senior officials at GAO and the audited entity. We are also working with relevant congressional committees to keep them informed and to facilitate our access to information across agencies.

GAO is reporting a new issue for FY 2024 involving access to the Department of Education's (Education) information. Across multiple audits, Education regularly delayed providing information to which GAO has statutory access. In addition, we have experienced delays in scheduling interviews, such that our ability to interview knowledgeable Education officials in a timely fashion has been restricted.

We have regularly engaged with Education's program offices and its Office of General Counsel regarding the delays, progressively

elevating the discussions up to the highest level of Education's leadership. Ultimately, we have generally obtained the information necessary to conduct our audit. However, the delays have significantly impeded our ability to complete our work in a timely manner. We will continue to proactively engage with Education's leadership and with relevant congressional committees to facilitate our access to Education's information. We remain committed to resolving these issues and obtaining timely and efficient access to all information needed for our work.

Collecting Input from Experts

To expand our strategic and annual planning efforts, we will continue gathering information and perspectives on emerging issues, trends, and lessons learned from the domestic and international audit and foresight communities, among others. These include advisory boards, working groups, and forums; GAO's Center for Strategic Foresight; and issue-specific and technical panels. We will also continually scan for international and domestic developments that affect the external environment in which GAO operates. During FYs 2025 and 2026, this will include:

- The *Comptroller General's Advisory Board* with members from the public, private, and nonprofit sectors having broad expertise related to the strategic objectives outlined in our 2022-2027 Strategic Plan.

- The *Domestic Working Group*— composed of the Comptroller General; representatives of 20 federal, state, and local government audit organizations; and one tribal representative—to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.

- *Comptroller General and Other Expert Forums,* which GAO periodically convenes on topics affecting the federal government's role in meeting national challenges as well as issues affecting the

state and local audit community. The goal of each forum is to facilitate a discussion among leaders and experts in various fields that encourages new partnerships, identifies actions in support of emerging issues, and facilitates knowledge sharing across the country and between levels of government.

- The *Center for Strategic Foresight* includes Fellows from around the world with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. The center leverages the knowledge of external experts and internal GAO subject matter experts to enhance our ability to identify trends. This way GAO is ready to provide Congress with analysis about potential future impacts on federal agencies and programs.

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

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

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

- The ***Comptroller General's Educators' Advisory Panel*** is composed of deans, professors, and other academics from universities across the nation who advise GAO on strategic human capital matters like recruiting, retaining, and developing staff. This panel also works to alert the Comptroller General to regional and national emerging critical issues through the lens of academic research and collaboration.

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

Collaborating with Other Organizations

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

- The ***National Intergovernmental Audit Forum*** (NIAF) and 10 regional intergovernmental audit forums, through which GAO consults with colleagues from federal, state, and local audit organizations. The forums exist to improve coordination, communication, and cooperation among their members, private-sector firms, and other accountability organizations. Their goal is to address common challenges; provide training, development, and knowledge-sharing opportunities for the auditing community; enhance federal, state, and local government performance, accountability, and transparency; and increase public trust. In FYs 2025 and 2026, NIAF and the regional forums will hold meetings and host webinars to share best practices and address common issues facing the audit community. The forums also plan to strengthen their relationships with other sectors, including

academia, nonprofits, foundations, and professional associations.

- The ***Council of Inspectors General on Integrity and Efficiency (CIGIE),*** which was created by statute in 2008, is composed of federal Inspectors General (IG) from across the government. GAO generally holds an annual coordination meeting with CIGIE and collaborates with this council and individual IGs to facilitate our audit work, avoid overlap and duplication of effort, and share best practices.

- The ***International Organization of Supreme Audit Institutions (INTOSAI)***, which is composed of more than 190 national audit offices, is our primary vehicle for collaborating internationally. In FYs 2025 and 2026, GAO will serve on the INTOSAI Governing Board, lead its communication efforts, and contribute knowledge and assistance to 26 governance bodies and working groups on key issues, such as international public-sector auditing standards, science and technology, reforms to financial system oversight, and capacity development for audit offices in developing countries.

Building the Capacity of Accountability Community Partners

GAO will continue strengthening professional standards, providing technical assistance, building capacity, and developing and disseminating best practices. GAO plans to take the following actions in FYs 2025 and 2026:

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

and in accordance with INTOSAI's Strategic Plan.

- *Provide leadership and vision for the INTOSAI-Donor Cooperation (IDC) to facilitate the flow of financial and technical assistance to Supreme Audit Institutions (SAIs) in developing countries*. IDC was established through a memorandum of understanding between INTOSAI and 23 donor organizations. The initiative coordinates efforts to strengthen SAIs in developing countries. The focus will be to match SAIs' needs with donor funds to improve the capacity of audit organizations using a long-term strategy for 2020-2030 that was developed by GAO and endorsed by the IDC Steering Committee.

- *Adapt and update the International Auditor Fellowship Program* to further enhance the capacity of national audit offices around the world. Since the program's inception in 1979, more than 600 officials from 102 countries have participated and many go on to become Auditor General or Ministers in their respective countries. In FYs 2025 and 2026, GAO will continue to revise and update its curriculum based on best practices and feedback from participants.

- *Lead and continuously enhance the **International Journal of Government Auditing**, the official communication platform for INTOSAI. Through its real-time information sharing on a redesigned website and social media platforms, as well as coverage of key international events, the INTOSAI Journal will continue to share news and knowledge among its readership in partnership with key INTOSAI bodies and external stakeholders.

Building the Capacity of Accountability Community Partners

We will continue to grow the Center for Audit Excellence by leveraging partnerships and expanding training and other services to serve a diverse set of domestic and international clients. Congress authorized GAO to establish the Center in 2014 to provide training and technical assistance that enhance the capacity of domestic and international accountability organizations. The Center can undertake complex training and capacity-building projects because it offers a wide range of services to audit organizations around the world and is authorized to charge fees for its services. Accomplishments in FY 2024 and future plans include:

- **Expanding the Center's domestic clients and available courses.** In FY 2024, the Center delivered courses to about 3,000 participants from about 100 different federal, state, local, nonprofit, and private organizations, such as Offices of Inspector General and state audit offices. These courses included topics such as techniques for successful audit planning, selecting audit methodologies, assessing data reliability, leading audits, and developing impactful report messages and recommendations. The Center expanded its course offerings in areas on federal auditing standards and added courses on audit methods, such as surveys. The Center also expanded its technical assistance to domestic audit organizations. In FYs 2025 and 2026, the Center will continue to expand its menu of classes (offered virtually and in-person) on, for example, data analytics and effective writing.

- **Strengthening international partnerships**. The Center expanded its work in the US domestic accountability community in 2025, while managing the effects of federal decisions to pause and terminate foreign aid projects. Most projects the Center was managing through its Memorandum of Understanding (MOU) with the U.S. Agency for International Development (USAID), were paused and then

terminated. The Center assisted SAIs in the Bahamas through an agreement with the State Department and reached agreement with the Inter-American Development Bank to provide assistance to SAIs in Jamaica and Barbados. In FYs 2025 and 2026, the Center will focus on identifying international projects, identifying new opportunities for partnerships, and enhancing its reputation for excellent capacity-building support to international audit institutions. CAE will also build on its robust portfolio of training and assistance to domestic organizations such as Inspectors General and state audit offices.