

Fiscal Year 2017 Performance Plan

GAO Supports Congressional Decision- making, Conserves 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 improve the performance and enhance the 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. GPRA requires that 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 2017 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.

GAO demonstrated its 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 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 fiscal year 2015, GAO received requests for work from 97 percent of the standing committees of the Congress and about 66 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In fiscal year 2015, GAO’s work yielded significant results across the government, including a record high of \$74.7 billion in financial benefits—a return of about \$134 for every dollar invested in GAO—and more than 1,286 other program and operational benefits that helped to change laws, improve services to the public, and promote sound management throughout government. An estimated 80 percent of GAO’s recommendations have been implemented over a 4-year period. Additional information on GAO’s performance and accomplishments can be found in its Performance and Accountability Report Fiscal Year 2015.¹

In addition, GAO issue-area experts testified 109 times before 63 separate committees or subcommittees that touched virtually all major federal agencies on a wide range of issues, such as information security risks facing federal agencies, the timeliness of disaster assistance for small businesses, major challenges for the Medicaid program, electromagnetic threats to the electric grid, improper payments government-wide, and integration of unmanned aerial systems into the National Airspace System.

A list of selected GAO testimony topics from fiscal year 2015 is included in table 1.

¹<http://www.gao.gov/assets/680/673653.pdf>.

Table 1.

Selected Testimony Topics • Fiscal Year 2015

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

- Indian Education Management Challenges
- Railroad Retirement Board: Reducing Fraud and Improper Payments
- VA Health Care: Monitoring of Antidepressant Use and Accuracy of Suicide Data
- Management Challenges Facing the National Nuclear Security Administration
- Improving Oversight of Motor Carrier Safety
- Rural Housing Service: Managing Loan Risks
- Sustaining Indian Irrigation Projects
- Managing Federal Real Property
- Public Safety Communications: Establishing a Nationwide Broadband Network
- Improving Oversight of HUD Public and Indian Housing Programs
- Extending Federal Funding for Children's Health Insurance

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

- Observations on the State Department's Bureau of Counterterrorism
- DOD Strengthens Support of Civil Authorities
- Nuclear Nonproliferation: Minimizing Reporting Delays That May Affect Trade Sanctions
- Defense Acquisitions: F-35 Joint Strike Fighter Program Progress
- Afghanistan: Embassy Construction Faces Cost Increases and Schedule Delays
- Addressing IT Cyber Threats and Security Breaches at Federal Agencies
- Strengthening Oversight for International Cash-Based Food Assistance
- International Space Station: Utilization and Cost-effectiveness
- Improving Oversight of IT Acquisitions
- Improving Oversight of VA Contracting
- Border Security: Monitoring High-Risk Travelers and Maritime Cargo
- Enhancing National Capacity for Biosurveillance

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

- DATA Act Implementation Challenges
- Monitoring Government-wide Improper Payments
- Reducing Fragmentation, Overlap, and Duplication in Federal Programs
- Patient Protection and Affordable Care Act Enrollment Controls
- Improving Medicaid's Fraud Controls
- High-Risk Update: Fiscal Year 2015
- Federal Retirement System IT Modernization
- Homeland Security Acquisitions: Gaps in Oversight and Information
- Using Security Clearances Process to Aid Federal Tax-Debt Collection
- Addressing Biosafety Lapses in High Containment Laboratories
- Environmental Satellites: Addressing Potential Gaps
- Cybersecurity Challenges Facing Federal Systems

Source: GAO | GAO-16-3SP

Note: Additional information on selected testimonies can be found in Part II of GAO Performance and Accountability Report 2015

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 covering all aspects of the federal government's operations including Veterans Affairs health care, defense acquisitions, border security, cybersecurity, and the Patient Protection and Affordable Care Act.

In April 2015, GAO issued its fifth report ([GAO-15-404SP](#)) in response to a statutory provision that requires GAO to identify federal programs, agencies, offices, and initiatives that have duplicative goals or activities and report annually to the Congress on the findings, as well as actions that can be taken to reduce such duplication. GAO also identifies additional opportunities to achieve greater efficiency and effectiveness by means of cost savings or enhanced revenue collection.

The 2015 annual duplication report identifies 66 new actions that executive branch agencies and Congress could take to improve the efficiency and effectiveness of 24 areas of government. For example, GAO suggests that Congress repeal the statutorily required U.S. Family Health Plan—a decades-old component of the Department of Defense's (DOD) Military Health System—because it provides the same benefit as DOD's managed care support contractors, duplicating their efforts. GAO also identifies 12 areas where opportunities exist either to reduce the cost of government operations or enhance revenue collections. For example, GAO suggests that Congress update the way Medicare has paid certain cancer hospitals since 1983, which could save about \$500 million per year.

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 GAO reported in April 2015, Congress and executive branch agencies have addressed or partially addressed 76 percent of approximately 440 areas GAO identified in its first four reports.

GAO estimates that congressional and executive branch efforts to address these actions over the past 4 years have resulted in over \$20 billion in cost savings, with \$80 billion 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 previously identified issues on GAO's Action Tracker, located on GAO's website under the "Duplication and Cost Savings" collection.

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 programs 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 2015, GAO issued 162 reports, delivered 32 testimonies to the Congress, and prepared numerous other products, such as briefings and presentations, related to the High Risk Series. In addition, GAO documented \$17.0 billion in financial benefits and 435 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 2017.

GAO's High-Risk List as of September 30, 2015

High-risk area	Year designated
Strengthening the Foundation for Efficiency and Effectiveness	
▫ Improving the Management of IT Acquisitions and Operations (new)	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 and the Federal Role in Housing Finance	2009
▫ Restructuring the U.S. Postal Service to Achieve Sustainable 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 Support Infrastructure Management	1997
▫ DOD Business Systems Modernization	1995
▫ DOD Financial Management	1995
▫ DOD Supply Chain Management	1990
▫ DOD Weapon Systems Acquisition	1990
Ensuring Public Safety and Security	
▫ Mitigating Gaps in Weather Satellite Data	2013
▫ 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. National Security Interests	2007
▫ Improving Federal Oversight of Food Safety	2007
▫ Establishing Effective Mechanisms for Sharing and Managing Terrorism-related Information to Protect the Homeland	2005
▫ Strengthening Department of Homeland Security Management Functions	2003
▫ Ensuring the Security of Federal Information Systems and Cyber Critical Infrastructure and Protecting the Privacy of Personally Identifiable Information	1997
Managing Federal Contracting More Effectively	
▫ DOD Contract Management	1992
▫ DOE's Contract Management for the National Nuclear Security Administration and Office of Environmental Management	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	
▫ Managing Risks and Improving VA Health Care (new)	2015
▫ National Flood Insurance Program	2006
▫ Improving and Modernizing Federal Disability Programs	2003
▫ Pension Benefit Guaranty Corporation Insurance Programs	2003
▫ Medicaid Program	2003
▫ Medicare Program	1990

Source: GAO | GAO-16-293SP

GAO Seeks to Rebuild Staff Capacity and Make Critical Infrastructure Investments

A talented, diverse, high-performing, and 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.

Through recruiting efforts and its intern program, GAO was able to fill some entry-level positions and address critical skills gaps by bringing on 195 new staff in fiscal year 2015. GAO used 2,989 full-time equivalent staff (FTE) in fiscal year 2015. Recruitment will continue to focus on building entry-level capacity, and addressing senior-level succession planning challenges, as well as filling skills gaps. GAO also plans to continue and bolster its intern program.

GAO is requesting \$567.8 million in fiscal year 2017, an increase of \$36.8 million or 6.9 percent over the fiscal year 2016 appropriation of \$531.0 million. The requested funding will allow GAO to increase its staffing level to 3,100 FTEs, and continue critical improvements in IT, building, and security infrastructures. GAO's total costs will be offset by \$32.4 million in receipts from rental income, reimbursements from program and financial audits, and bid protest user fees.

As with any knowledge-based organization whose greatest asset is its people, succession planning at GAO remains a critical issue. GAO is in the midst of recovering from budget austerity measures that began in fiscal year 2011 that resulted in GAO losing about 15 percent of its staff capacity and dropping below 3,000 FTEs for the first time since 1935. Also, GAO continues to have a significant proportion of its employees who are retirement-eligible, including 42 percent of senior executive

staff and 25 percent of supervisory analysts. Without sustained, predictable, and modest annual budgetary increases, GAO risks being unable to backfill these critical leadership positions and maintain a sufficient staff capacity to meet the highest congressional priorities.

Since fiscal year 2010, GAO has been actively working to streamline its operations and explore opportunities to enhance workforce and budget flexibilities, increase effectiveness and efficiency, and further reduce operating costs. As a result, GAO reduced engagement and infrastructure support costs by about 27 percent and 17 percent, respectively.

GAO has streamlined and released about 49,000 square feet of headquarters office space to a tenant and generated about \$2 million in annual rental income. Also, GAO saved \$7.7 million in overhead and operating costs by enhancing the telework program in its field locations to include workspace sharing and hoteling to help reduce the need for office space. GAO continues to explore options to further streamline space utilization in headquarters office space to reduce operating costs and identify space which could be leased to a future tenant. GAO is also undertaking a full scale review of its building and security offices to see if additional efficiencies are available that may further reduce infrastructure and operating costs.

In fiscal year 2015, GAO established a program to develop and maintain a data-driven culture to help manage operations more effectively. In keeping with the spirit of the GPRA Modernization Act of 2010, GAO will use performance metrics, analytics, and data-driven reviews to assess program performance against benchmarks and standards to help ensure proper alignment among goals, program activities, and resources.

Collectively, these actions will help ensure that GAO has the capacity to provide

accurate, objective, nonpartisan, and constructive information to Congress to help it conduct effective oversight, produce results for the American people, and help enable GAO to meet the performance goals

outlined in its strategic plan through fiscal year 2016.

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

Table 3: Summary of Resources (dollars in thousands)

Funding Source	Fiscal Year 2010 Actual		Fiscal Year 2015 Actual		Fiscal Year 2016 Estimate		Fiscal Year 2017 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation		\$556,325		\$521,517		\$531,000		\$567,825
<i>Non-legislative-branch appropriation</i>		21,804		—		—		—
<i>Offsetting receipts ^a</i>		10,892		23,008		23,645		23,000
<i>Reimbursements ^b</i>		10,214		5,018		10,080		9,000
<i>Center for Audit Excellence ^c</i>		—		—		350		350
Total budget authority	3,347	\$599,235	2,989	\$549,543	3,005	\$565,075	3,100	\$600,175

Source: GAO | GAO-16-293SP

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

^b Estimated reimbursements of GAO's costs incurred in conducting mandated program and financial audits of the Federal Housing Finance Agency, Consumer Financial Protection Bureau, SEC, Troubled Asset Relief Program, operation of the Federal Accounting Standards Advisory Board, and collection of bid protest system user fees.

^c The Consolidated and Further Continuing Appropriations Act, 2015, enacted in December 2014, directed GAO to establish a Center for Audit Excellence to build institutional auditing capacity and promote good governance by providing training and assistance to qualified personnel and entities, and authorized GAO to charge fees for the Center's products and services.

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

GAO's strategic plan for fiscal years 2014-2019¹ reflects 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 2015, 95 percent of GAO's engagement resources were devoted to work requested or mandated by Congress. The remaining 5 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.

The work GAO does helps support congressional decision making. GAO reviews of agencies' budget requests and government programs and operations identify programs that are at high risk for fraud, waste, abuse, and mismanagement.

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 the related strategic objectives follows:

Goal 1: Address Current and Emerging Challenges to the Well-being

and Financial Security of the American People

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

¹ 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

Each strategic goal is composed of strategic objectives, for which there are specific strategies (performance goals). Each performance goal has a set of key efforts. The figure below illustrates this hierarchy and the text box on the right provides an example of the structure of a GAO strategic goal.



Strategic Goal 1: Provide Timely, Quality Service to Congress and the Federal Government to Address Current and Emerging Challenges to the Well-being and Financial Security of the American People

Strategic Objective: Viable National Infrastructure

Performance Goal: Assess federal regulation of transportation safety and efforts to fund improvements in safety

Key Efforts:

- Assess federal oversight of aviation safety.
- Assess federal oversight of safety in highway, rail, pipeline, and other surface modes.
- Review the use of federal grants and other strategies to improve safety outcomes.

Source: GAO | GAO-16-293SP

To track progress on the performance goals, GAO collects data on results, client engagement, human capital, and internal operations. An agency-wide summary of annual performance measures and targets for fiscal years 2012-2017 is included in Table 4.

Table 4: Agency-wide Summary of Annual Measures and Targets

Performance measure	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Target	2017 Target
Results						
Financial benefits (<i>dollars in billions</i>)	\$55.8	\$51.5	\$54.4	\$74.7	\$50.0	\$50.0
Program and operational benefits	1,440	1,314	1,288	1,286	1,200	1,200
Past recommendations implemented	80%	79%	78%	79%	80%	80%
New products with recommendations	67%	63%	64%	66%	60%	60%
Client						
Testimonies	159	114	129	109	120	120
Timeliness ^a	95%	94%	95%	98%	90%	90%
People						
New hire rate	76%	66%	88%	83%	80%	80%
Retention rate						
With retirements	93%	93%	94%	94%	92%	92%
Without retirements	96%	96%	97%	96%	96%	96%
Staff development ^b	80%	80%	83%	84%	80%	80%
Staff utilization ^{b,c}	76%	75%	77%	79%	76%	76%
Effective leadership by supervisors ^{b,d}	82%	83%	83%	83%	82%	82%
Organizational climate ^d	78%	77%	79%	80%	76%	76%
Internal operations^e						
Help to get job done	N/A ^f	82%	N/A	N/A	80%	80%
Quality of work life	N/A ^f	78%	N/A	N/A	80%	80%
IT tools ^g	N/A	68%	N/A	N/A	80%	80%

Source: GAO | GAO-16-293SP

^a 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.

^b 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 GAO believes it produces a better and more valid measure because it represents only those employees who have an opinion on the questions.

^c 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.

^d In fiscal year 2009, GAO changed the name of this measure from "Leadership" to its current name 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.

^e 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.

^f The agency-wide employee feedback survey was not conducted in fiscal year 2012.

⁹ 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

2015–2017. 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 2015 Actual		Fiscal Year 2016 Estimate		Fiscal Year 2017 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	1,186	\$207	1,143	\$211	1,152	\$211	1,187	\$225
Goal 2 Respond to changing security threats and the challenges of global interdependence	877	171	799	143	802	125	828	134
Goal 3 Help transform the federal government to address national challenges	1,166	195	752	153	754	175	778	184
Goal 4 Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	116	26	80	14	81	14	84	14
Direct congressional support^a	–	–	215	29	216	40	223	43
Total budgetary resources	3,347	\$599	2,989	\$550	3,005	\$565	3,100	\$600

Source: GAO | GAO-16-293SP

^a In fiscal year 2012 a new cost category was added to the budget request 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 2015.

Table 6: Selected Goal 1 Benefits in Fiscal Year 2015

Financial benefits	- Increased the Federal Communications Commission's auction proceeds by extending the expiration date for assigning spectrum licenses (\$32.8 billion) - Prompted HUD to improve its disposition practices and oversight of contractors it uses to maintain, market, and dispose of real-estate-owned properties (\$1.7 billion) - Reduced funding for the underperforming Short Refinance Program (\$900 million)
Program and operational benefits	- Prompted Department of Education to inform student victims of bullying about their legal options and resources - Improved real property management in the federal government through data quality improvements to the Freezing Federal Footprint program - Helped ensure more cost-effective surgical implant purchasing at the Veterans' Health Administration - Improved recovery of Medicaid overpayments
Testimonies	- Oversight of Bureau of Indian Education schools - Coordination of federal efforts related to serious mental illness - Fraud and improper payments at the Railroad Retirement Board - Assessment of key issues facing the Medicaid program

Source: GAO | GAO-16-293SP

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

Table 7: Strategic Goal 1's Annual Performance Results and Targets (*dollars in billions*)

Performance measures	2012 Actual	2013 Actual ^a	2014 Actual ^a	2015 Actual ^b	2016 Target	2017 Target
Financial benefits	\$25.7	\$22.0	\$15.5	\$51.4	\$15.0	\$15.0
Program and operational benefits	275	271	240	255	235	235
Testimonies	61	60	57	57	62	62

Source: GAO | GAO-16-293SP

^a In fiscal years 2012 and 2013, GAO achieved some unexpectedly large financial benefits; however, GAO did not expect this level of results in fiscal years 2014 or 2015, when it set targets.

^b In fiscal year 2015, GAO exceeded its target for Goal 1 financial benefits by \$35.9 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 2016 and 2017 under Goal 1.

Table 8: Examples of Planned Work under Goal 1

Financial Security

- Examine the effect of disparities in life expectancy across different income and demographic groups on individuals' retirement and savings decisions
- Assess how student loan debt affects retirement savings
- Assess trends, costs, and issues in public and private health insurance coverage and reforms

Social Programs

- Evaluate Medicare and Medicaid payment methods, program management, and efforts to address improper payment and potential fraud
- Review VA's handling of disability claims from Gulf War veterans
- Assess veterans' access to VA health care, including primary care and mental health services

Effective Systems

- Assess federal regulation of transportation safety and efforts to fund safety
- Assess federal efforts to support and oversee telecommunications in the public interest
- Assess federal efforts to manage and secure the government's real property portfolio
- Evaluate FDA's oversight of the availability, safety, and effectiveness of drugs, biologics, and devices

Source: GAO | GAO-16-293SP

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.

The following table presents selected benefits attributable to Goal 2 in fiscal year 2015.

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.

Table 9: Selected Goal 2 Benefits in Fiscal Year 2015

Financial benefits	- Influenced DOD's decision to terminate the Precision Tracking Space System (\$2.7 billion) - Reduced expenditures through the cancellation of BioWatch Gen-3 Acquisition Program (\$2.1 billion) - Contributed to DOD's decision to cancel the Standard Missile-3 Block IIB Program (\$1.7 billion) - Identified reductions in DOD's unobligated balances which resulted in reduced appropriations (\$1.3 billion)
Program and operational benefits	- Prompted DOD to take steps to improve the quality of cost estimates used for proposed programs - Helped DOD avoid costs by sharing ammunition among the services - Helped establish an oversight framework for the President's Emergency Plan for AIDS Relief - Contributed to the protection and security of chemical facilities from terrorists - Helped DOD improve the visibility and management of transitioning technologies from the science and technology environment to users, such as the warfighter in the field
Testimonies	- Observations of DHS efforts to address electromagnetic threats to the electric grid - Challenges and uncertainty of some space acquisitions programs - Effectiveness of DHS's acquisition oversight - Observations of the F-35 Joint Strike Fighter program - Increased cost and schedule of embassy construction

Source: GAO | GAO-16-293SP

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

Table 10: Strategic Goal 2's Annual Performance Results and Targets (*dollars in billions*)

Performance measures	2012 Actual	2013 Actual ^a	2014 Actual ^a	2015 Actual ^b	2016 Target	2017 Target
Financial benefits	\$13.4	\$21.4	\$25.7	13.0	\$11.1	\$11.1
Program and operational benefits	513	488	535	505	358	358
Testimonies	54	30	40	23	35	35

Source: GAO | GAO-16-293SP

^aIn fiscal years 2013 and 2014, GAO achieved some unexpectedly large financial benefits; however, GAO did not expect this level of results in fiscal year 2015.

^bGAO's fiscal year 2015 targets for two of the three performance measures differ from those reported in its fiscal year 2015 performance plan in April 2014. Specifically, GAO increased its financial benefits target from \$12.8 billion to \$13 billion and reduced its other benefits target from 343 to 340 benefits.

Table 11 provides an example of work GAO plans to conduct during fiscal years 2016 and 2017 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 best practices to address the cost, schedule, and performance problems that consistently affect weapon programs
- Analyze DOD's progress in improving contract management
- Analyze DOD's use of Overseas Contingency Operations funds

Foreign Operations

- Assess efforts to monitor and evaluate foreign aid and democracy programs
- Assess U.S. and international efforts to address Syrian refugees
- Assess processes for evacuating, closing, and re-opening U.S. embassies and consulates
- Assess military operations and support associated with DOD's rebalance to the Pacific

Other Global Threats

- Assess DOD's insight and management of its global supplier base and the effectiveness of government programs designed to protect critical technologies
- Assess U.S. efforts to counter the Islamic State and other violent extremist organizations in Iraq and Syria
- Assess U.S. efforts to prevent foreign fighters from entering the United States through the Visa Waiver Program

Source: GAO | GAO-16-293SP

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.

The following table presents selected benefits attributable to Goal 3 in fiscal year 2015.

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.

Table 12: Selected Goal 3 Benefits in Fiscal Year 2015

Financial benefits	- Reduced federal improper payments (\$4.9 billion) - Improved tax reporting by banks and others to the IRS on merchant income from credit and other payment cards or third-party networks such as PayPal (\$1.5 billion) - Increased tax revenues by requiring brokers to report customers' basis in securities transactions (\$983 million)
Program and operational benefits	- Increased reliability of cost and other financial data used to manage and report on federal programs - Strengthened audit oversight and accountability for federal assets and programs - Helped NASA reduce acquisition risks through increasing institutional capability for appropriately implementing and utilizing earned value data to better manage its major space flight projects - Prompted DOT to take action to improve oversight and management of its acquisition workforce
Testimonies	- Improving oversight of Veterans Affairs contracting - Update on strategic management challenges for the 21st century - Implementation of the DATA Act - Improper payments

Source: GAO | GAO-16-293SP

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

Table 13: Strategic Goal 3's Annual Performance Results and Targets (<i>dollars in billions</i>)						
Performance measures	2012 Actual	2013 Actual	2014 Actual^a	2015 Actual^b	2016 Target	2017 Target
Financial benefits	\$16.7	\$8.1	\$13.3	\$10.1	\$8.9	\$8.9
Program and Operational benefits	652	555	513	526	362	362
Testimonies	41	22	30	26	23	23

Source: GAO | GAO-16-293SP

^a In fiscal year 2014, GAO achieved some unexpectedly large financial benefits; however, GAO did not expect this level of results in fiscal 2015.

^b GAO's fiscal year 2015 targets for all three performance measures differ from those reported in its fiscal year 2015 performance plan in April 2014. Specifically, GAO increased its financial benefits target from \$5.6 billion to \$8.85 billion, decreased its other benefits target from 455 to 425 benefits, and increased its testimonies target from 22 to 23.

Table 14 provides an example of work GAO plans to conduct during fiscal years 2016 and 2017 under Goal 3.

Table 14: Examples of Planned Work under Goal 3
Management Challenges/Risks - Analyze agencies' efforts to maximize quality acquisition outcomes, mitigate risks, and improve competition in the procurement of goods and services - Assess the government's use of tools and data to promote sound contract pricing and management while ensuring contractor integrity - Identify ways for NASA to mitigate risk and improve its acquisition of major space flight projects - Develop GAO's 2017 High Risk Update (issue in February 2017)
Accountability - Evaluate IRS's enforcement of tax laws (i.e., attacking the tax gap, reducing identity theft) - Review OPM's capacity to lead and oversee the federal human capital management system and implement reforms - Review controls over government-wide grants management - Serve as a catalyst for improving the usefulness of federal accounting, auditing, and internal control standards
Fiscal Condition of the Government - 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 - Review DOD's efforts to address long-standing financial management deficiencies and achieve audit readiness
Technology Assessments Assess and monitor DATA Act implementation

Source: Source: GAO | GAO-16-293SP

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 2015.

Table 15: Selected Goal 4 Accomplishments in Fiscal Year 2015

<i>Enhancing support for conducting, managing, and reporting on GAO's work</i>	• Began implementing agency-wide the Updated Engagement Process (UEP), which facilitates improved decision making about resources and engagement scope and objectives; and the Engagement Management System (EMS), which reduces duplicative data entry and provides enhanced functionality for monitoring and tracking engagement progress • Deployed a virtual desktop infrastructure (VDI) agency-wide, enabling employees to securely access their "virtual desktops" on a variety of personal devices, from any location, further enhancing GAO's ability to support a mobile, agile workforce • Offered a Writing for Social Media course to nearly 100 employees to help them generate timely, relevant web and social media content to facilitate access to GAO's work and promote understanding of the issues facing Congress and the nation
<i>Developing the workforce and promoting an inclusive work environment</i>	• Implemented enhancements to GAO's leadership training curriculum to ensure success in managing and developing staff • Delivered a new required course for managers—Leadership and Inclusion—to increase awareness, knowledge, and skills in the areas of leadership, diversity, and inclusion
<i>Enhancing professional standards and collaboration with others</i>	• Provided briefings for more than 500 international visitors to help promote good governance globally and build capacity in supreme audit institutions with a focus on accountability, audit, and oversight • Served as vice-chair for INTOSAI's Supervisory Committee for Emerging Issues and laid the groundwork for launching a Foresight Speaker Series to bring knowledge of emerging issues and trends to enhance internal operations and help inform forward-looking audit work for Congress

Table 15 (Continued): Selected Goal 4 Accomplishments in Fiscal Year 2015***Improving management of key administrative processes***

- Completed a comprehensive internal review of the telework program to identify strengths and weaknesses, recommend improvements, and inform decision making about program enhancements
- Initiated an effort—the Bridge to Best Practices—to determine the extent to which GAO’s internal operations reflect established, government-wide best practices in performing work

Source: GAO | GAO-16-293SP.

Table 16 provides an example of work GAO plans to conduct during fiscal years 2016 and 2017 under Goal 4.

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

- Conducting periodic comprehensive reviews of GAO’s human capital systems and processes to identify and monitor a core set of metrics to enhance strategic management of human capital
- Rolling out a series of new courses focused on diversity and inclusion, including preventing ageism and age discrimination, effective listening, and the power of unconscious bias
- Implementing the recommendations from GAO’s internal review of its telework program to strengthen oversight of, and compliance with, the program’s policies

Engagement Efficiency

- Continuing to expand communication, guidance, training, and job aids, as needed, to help staff and managers understand and navigate new job procedures and EMS
- Expanding functionality in EMS to support portfolio management needs
- Working to configure the software platform system that will improve engagement writing and publishing processes, and produce a prototype for testing

Responsible Agency Stewardship

- Continuing to manage enterprise infrastructure to prevent, identify, and respond to inappropriate access to computer resources to ensure that GAO’s enterprise infrastructure effectively protects its information resources
- Continuing to fine-tune employees’ access to and use of VDI
- Continuing to upgrade IT and headquarters building infrastructure to address evolving business practices (e.g., telework, mobility, and data sharing)

Source: GAO | GAO-16-293SP

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. GAO monitors its progress in addressing these challenges through its annual performance and accountability process, and asks its Inspector General each year to comment on management's assessment of these challenges. For fiscal years 2016 and 2017, GAO will focus high-level management attention on the following four challenges, which are summarized below:

- Human capital
- Improving the efficiency of engagements
- Information security
- Telework (new this year)

Challenge: Human Capital

GAO relies on a high-performing, results-oriented workforce to deliver innovative and effective products to Congress and the American people. The diverse skill sets and expertise required to provide timely, high-quality, reliable products and recommendations, and to perform follow-up actions to GAO work, present three human capital challenges that GAO needs to strategically manage in a budget-conscious environment.

Succession planning: Retirements and the potential loss of leadership and institutional knowledge, coupled with fiscal pressures, underscore the importance of a strategic and efficient approach to acquiring and retaining individuals with needed critical skills. While GAO met its recruiting and hiring goals this year, GAO knows that investing in its staff throughout their careers is essential to maintaining the pipeline now and moving forward. Providing the right training, mentoring, and opportunities to

entry- and mid-level employees in particular to help them grow professionally is the most efficient way GAO can foster and retain an expert, seasoned workforce, leveraging their experience, knowledge, and skills in the future.

Human capital management systems and processes: The development, expanded use of system functionality, and integration of systems are essential for effective and efficient strategic human capital management. For the past few years, GAO has pursued fuller use of the federal government's primary human resource processing system, HR Connect, in order to bring enhanced accountability, integrity, and consistency to the various human capital lines of business and to make better use of human capital data for informed decision making. In addition, GAO is continuously reviewing and assessing the ongoing efficiency of its other human capital management systems to identify those that may benefit from updates.

Diversity and inclusion: GAO's Diversity and Inclusion Strategic Plan guides its efforts to create, support, and promote a highly diverse and inclusive work environment. The plan identifies three primary workforce goals: (1) diversity, (2) inclusion, and (3) sustainability. GAO's diversity and inclusion efforts are becoming integrated into its everyday work practices, but there is more to be done. GAO must continue to increase the representation of minorities and staff with disabilities in leadership positions; increase the representation of Hispanics, people with disabilities, and veterans in its workplace; and maintain a work environment that is respectful and inclusive of all segments of society.

Challenge: Improving the Efficiency of Engagements

In 2011, GAO identified improving the efficiency of engagements 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 have implemented a number of recommendations.

GAO has focused significant resources on developing a suite of efficiency improvements such as revised procedures, job aids, and tools. 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. Several agency-wide project teams have been working to develop and implement such solutions. While much work has been done to achieve goals in this area, two main challenges remain in efforts to further streamline and improve the efficiency of engagement processes:

Technology: While GAO has successfully implemented a number of efficiency measures agency-wide, the ongoing challenge is identifying, acquiring, and/or configuring available technology to match workflow-process needs to introduce greater efficiencies into the way GAO does its work. For example, identifying available technology to improve product development and distribution has been challenging because of several unique aspects of GAO's product-writing process.

Change management: Change takes time and must be rolled out according to the

greatest needs and priorities of the agency. To ensure that GAO achieves its intended efficiency gains, it needs to focus on managing the people side of change and expanding outreach with staff to understand and address opportunities for improvement and areas of resistance. A key component of this is listening to employee feedback and making revisions along the way as needed.

Challenge: Information Security

Information security continues to be a challenge due to ongoing shifts in security threats, a changing security landscape, and evolving security guidance. As a result, information security has been one of GAO's management challenges for 10 of the past 12 years. Risks to information and communication systems include insider threats from employees, escalating and emerging threats from around the globe, the ease of obtaining and using hacking tools, the steady advance in the sophistication of attack technology, and the emergence of new and more destructive attacks. Deployed malware in the form of advanced, persistent threats and "zero-day" attacks comprise the most significant threat to GAO's information and information system assets. Given the constantly evolving nature of these threats, information security will continue to be a management challenge for GAO and all government and private sector entities for the foreseeable future.

GAO has identified five areas of opportunity for improved management and oversight of information security systems and processes.

Detecting and responding to inappropriate access to computer resources: Attacks on some federal agencies' networks, including GAO's, over this last year identified the relentlessness of the security threats the agency faces. These breaches have heightened GAO's awareness of, and responsiveness to, such threats. GAO's focus has been on integrating the security tools suite and on

improving security monitoring capabilities to ensure that the enterprise infrastructure effectively protects information resources.

Managing software and hardware configuration:

Over the years, major technology changes within GAO have advanced its ability to effectively perform work, but have challenged its ability to keep up with the implementation of security configuration standards across legacy and new technology. However, as business practices have evolved through technology, GAO has focused on improved project management to manage continuous technology and deployment schedules in a way that ensures risk mitigation as well as meets business requirements. Further, GAO has selected and configured technology to optimize the overall protection of information systems and reduce exposure to security risks. For example, GAO's migration to a virtual environment for both desktops and servers has enabled a more consistent configuration and reduced the instances of specialized systems deployments.

Ensuring appropriate account privileges:

GAO is focused on ensuring appropriate controls are in place to manage accounts with elevated privileges. In an effort to protect the "keys to the kingdom," GAO is implementing a privileged account management solution to enhance oversight of staff account privileges. Further, GAO will make changes to control and manage the operational requirements for system administrators within its network directory structure.

Planning for continuity of operations:

The continued operation of GAO information systems, especially in times of a significant crisis, requires effective IT planning, coordination, and training in continuity operations. Managing human and fiscal resources efficiently and effectively plays a significant part in efforts to upgrade GAO's current IT infrastructure and address evolving business practices (e.g., telework, mobility, and data sharing), and GAO recognizes that continuity of operations

must be a critical part of the planning processes.

Implementing agency-wide enterprise risk management:

GAO has embraced FISMA as the foundation of its information security program and has integrated this concept with the support from business and system owners. GAO recognizes the need for an overarching enterprise risk management perspective; the continuous monitoring of security controls provides a foundation for this process. GAO continues to review its agency-wide enterprise security perspective and prioritize remediation efforts to address any system deficiencies, as well as monitor and respond to internal security risks such as the potential for insider threats, and vulnerabilities associated with cloud-based services and data on mobile devices.

Challenge: Telework

In last year's report, GAO identified managing a mobile workforce as one of several human capital challenges. GAO described the challenge of 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 work products. Due to increased attention government-wide to the effective implementation of agency telework programs and GAO's ongoing efforts to manage its field office enhanced telework pilot and expand that pilot to headquarters, GAO is choosing to add telework as a separate management challenge this year.

GAO has a comprehensive telework program that provides employees with work-life flexibilities. The telework program is a valuable recruitment and retention tool; reduces energy consumption, traffic congestion, and pollution; provides operational cost-efficiencies; affords employees flexibility in maintaining work-life balance; and allows the agency to continue

to operate even when there are emergency building closures. The current telework policy allows eligible employees to telework up to 49 percent of their scheduled work hours and more in the field offices as part of the enhanced telework pilot.

Mitigating External Factors

In addition to the resource constraints and uncertainty of future budgets which directly affect internal management challenges, other external factors that could affect GAO's performance and progress toward its goals include shifts in congressional interests, the ability of other agencies to make improvements needed to implement GAO recommendations in a constrained budget environment, and access to agency information. GAO mitigates these factors in several ways.

Demand for GAO's work is very high, as demonstrated by the 813 congressional requests and new mandates in fiscal year 2015. The Comptroller General and other senior officials maintain frequent communication with congressional clients to keep informed of their interests as unanticipated shifts in congressional priorities can change the mix of work GAO is asked to perform. In addition, GAO reserves a limited portion of its resources for work initiated under the Comptroller General's authority to address priority issues GAO identifies. GAO strives to maintain flexibility in deploying resources in response to shifting priorities and has successfully redirected resources when appropriate and maintained broad-based staff expertise.

One way in which GAO manages the high demand for its work is to conduct bipartisan work. In fiscal year 2015, 58 percent of the work GAO completed was based on bipartisan requests and mandates. The 4-year average for GAO's bipartisan work is almost 60 percent.

Because 33 percent of GAO's audit resources were devoted to addressing mandates in fiscal year 2015, GAO has used multidisciplinary teams composed of staff from across the agency to address cross-cutting mandates. In addition, GAO continues to work with Congress to modify or repeal recurring statutory requirements that have already been fully analyzed, thereby freeing up resources for higher congressional priorities.

Collecting Input from Experts

As part of its effort to expand strategic foresight at the agency, GAO will continue to gather information and perspectives for strategic and annual planning efforts through a series of forums, advisory boards, and panels; external speakers' series; and continual scanning of international and national issues that affect the external environment in which the agency works. 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 2016 and 2017, GAO will rely on the following:

The ***Comptroller General's Advisory Board***, whose more than 30 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 who meet to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.

GAO periodically conducts ***Comptroller General Forums*** 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 convene 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 the 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 years 2016 and 2017, GAO plans to hold forums on data analytics in the public and private sectors and on the Internet of Things. 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 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**, 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 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 human capital matters such as 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; provide training, development and knowledge-sharing opportunities for the auditing community; enhance government performance, accountability, and transparency; and increase public trust.

In fiscal years 2016 and 2017, NIAF and each regional forum will hold meetings to share best practices and address common issues facing the audit community. In addition, NIAF will continue implementing its updated 2014-2020 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 and is the professional organization of more than 190 national audit offices. GAO will contribute knowledge and assistance to 26 different committees, subcommittees, and working groups in INTOSAI during the fiscal year.

GAO provided leadership for a number of important INTOSAI bodies. GAO chairs INTOSAI's Task Force on Strategic Planning that is developing the next INTOSAI strategic plan for 2017-2022. The plan is scheduled to be completed in fiscal year 2016 and adopted by the triennial Congress of Supreme Audit Institutions in fiscal year 2017. This plan will recognize the need—and opportunity—for INTOSAI to be more externally focused and prepared to assume a greater leadership role in enhancing good governance globally and among its members.

GAO shows leadership in other areas as well. GAO serves as vice-chair of INTOSAI's Finance and Administration Committee, and also supports the future direction of INTOSAI by serving as vice-chair of the Supervisory Committee on Emerging Issues through fiscal years 2016 and 2017 to help identify important trends and developments that will affect INTOSAI and its members. GAO also chairs the working group on financial modernization and regulatory reform of financial markets and institutions that serves as a forum to share knowledge about the implementation of regulatory reforms and monitor emerging issues related to global market conditions.

GAO participates across the full range of INTOSAI's mission and 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, environmental auditing, anti-money laundering and corruption, the value and benefit of Supreme Audit Institutions (SAIs), information technology, program evaluation, and key national indicators.

By collaborating with others, GAO will continue strengthening professional standards, providing technical assistance, building capacity, and developing and disseminating best practices. For example, in fiscal years 2016 and 2017, 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 23 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 responding to an external evaluation conducted in 2015. The focus will continue on existing initiatives such as matching and implementing proposals from the Global Call, expanding use of the Capacity Development Database, finalizing the SAI performance measurement framework, as well as strengthening communications and establishing a results framework for the Cooperation itself.
- Continue to actively participate in development, implementation, and harmonization of international auditing standards 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 550 officials from over 105 countries have participated. GAO continues to receive extensive interest in this program and the 2016 class will take place from March through July.

In October 2015, GAO opened the **Center for Audit Excellence**. The Center will provide customized, fee-based training, technical assistance and other related

services to state, local, federal and foreign government audit organizations.

GAO has received a number of potential requests for Center services through its webpage and outreach efforts.

During fiscal year 2016, GAO plans to finalize and undertake several projects to provide domestic and international audit organizations with training and technical assistance to enhance their audit capacity.

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