Fiscal Year 2015 Performance Plan

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

The Government Accountability Office (GAO) is the audit, evaluation, and investigative arm of the Congress. It exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and ensure accountability of the federal government for the benefit of the American people. As a legislative branch agency, GAO is exempt from many laws that apply to executive branch agencies; however, GAO generally holds itself to the requirements of many of the laws, including the Government Performance and Results Act (GPRA), as amended. Among other things, under GPRA, each agency must prepare an annual "performance plan covering each program activity set forth in the budget of such agency." This section of GAO's fiscal year 2015 budget request constitutes its performance plan.

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

Once again GAO demonstrated its core values of accountability, integrity, and reliability, in ensuring that it continues to provide high-quality, high-value, and independent support to Congress in ways that generate material benefits to the nation. Given GAO's reputation for consistently producing high quality work that is typically based on original research, it is not surprising that congressional demand for GAO products and services remains high during these challenging times.

Even during the constrained budgetary environment seen this past year, GAO continues to be one of the best investments in the federal government. For example, in fiscal year 2013, GAO's work yielded significant results across the government, including financial benefits of $51.5 billion—a return of about $100 for every dollar invested in GAO—and more than 1,314 other program and operational benefits that helped to change laws, improve services to the public, and promote sound management throughout government. In fiscal year 2013, about 80 percent of GAO's recommendations had been adopted by Congress and federal agencies within the last 4 years.

In addition, GAO issue-area experts testified 114 times before Congress on a wide range of issues, such as veterans' needs, Wall Street reform, food safety, homeland security, and health care reform. A list of selected testimony topics presented by GAO in fiscal year 2013 is included in Table 1.

Table 1: Selected Testimony Topics for Fiscal Year 2013

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

- Processing Veterans' Disability Benefits
- Science, Technology, Engineering, and Mathematics Education
- Social Security Administration Management
- School Lunch Nutrition Standards
- Medicare and Medicaid High Risk Update
- Export-Import Bank Management and Reporting
- Veteran-owned Small Businesses
- Patient Protection and Affordable Care Act
- Private Pensions, Multiemployer Plans, and PBGC
- Medicare Highest-Expenditure Part B Drugs
- Community Bank Failures: Causes and Consequences
- Federal Real Property Management
- Transportation Issues and Management
- U.S. Postal Service Financial Viability
- California High-Speed Passenger Rail
- Chemical Regulation
- Water Infrastructure
- Federal Courthouse Construction

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

- Intellectual Property: Effect of Counterfeited and Pirated Goods on U.S. Economy
- State Department: Diplomatic Security Challenges
- DOD's POW/MIA Mission and Challenges
- Personnel Security Clearances
- DHS's Overstay Enforcement Efforts
- TSA Oversight of Alleged Misconduct
- DHS at 10 Years: Progress and Remaining Work
- Missile Defense Acquisition Management
- DOD Security Cooperation and Capacity Building
- Trade Adjustment Assistance for Manufacturers and Service Firms
- Strategic Sourcing Potential Savings
- Naval Acquisition Risks: Littoral Combat Ship
- DOD Acquisition Risks, F-35 Joint Strike Fighter
- Modernizing the Nuclear Security Enterprise
- Border Security Goals, Measures, and Resources

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

- Need for Federal IT Efficiency Implementation Initiatives
- Need to Improve National Cybersecurity Strategy
- Weaknesses in OPM IT Management and Incremental Improvements
- Financial Performance and Management Challenges
- GAO's 2013 High-Risk Series Update
- VA and DOD Sharing of Electronic Health Records
- Improved Mitigation Strategies Needed for Environmental Satellite Coverage Gaps
- Unknown Extent of Refund Fraud Using Stolen Identities
- Progress Made by DHS in Addressing High-Risk Issues
- Need to Eliminate Duplicative IT Investments

Source: GAO.

GAO Services Integral to Congressional Priorities

GAO's continued high performance is evidence of the critical role it plays in helping Congress and the American people better understand important issues, both as they emerge and over the long term. GAO issues hundreds of products annually in response to congressional requests and mandates, including issuing several products under the Dodd-Frank Wall Street Reform Act on securities markets and financial institutions, and several reports on insurance markets and publicly financed health insurance programs related to the Patient Protection and Affordable Care Act.

In April 2013, GAO issued its third annual report (GAO-13-279SP) to Congress which identifies federal programs, agencies, offices, and initiatives that have duplicative, overlapping, or fragmented goals or activities as well as actions to reduce such issues.[1] This body of work can help to inform government policymakers as they address the fiscal pressures facing the federal government. GAO's reports and testimonies on this topic are available on a section of GAO's website, titled, "Duplication & Cost Savings," (http://www.gao.gov/duplication) to make this topic more easily accessible to Congress and the public.

GAO's 2013 annual report identifies 31 new areas where agencies may be able to achieve greater efficiency or effectiveness. Seventeen areas involve fragmentation, overlap, or duplication. For example, GAO reported that the Department of Defense could realize up to $82 million in cost savings and ensure equivalent levels of performance and protection by taking action to address its fragmented approach to developing and acquiring combat uniforms. Additionally, GAO reported that a total of 31 federal departments and agencies collect, maintain, and use geospatial information.

[1]Pub. L. No. 111-139, § 21, 124 Stat. 29 (2010), 31 U.S.C. § 712 Note.

Better planning and implementation could help reduce duplicative investments and save of millions of dollars.

The report also identifies 14 additional areas where opportunities exist to achieve cost savings or enhance revenue collections. For example, GAO suggested that the Department of Health and Human Services cancel the Medicare Advantage Quality Bonus Payment Demonstration. GAO found most of the bonuses will be paid to plans with average performance and that the demonstration's design precludes a credible evaluation of its effectiveness. Canceling the demonstration for 2014 would have saved about $2 billion. GAO also noted opportunities to save billions more in areas such as expanding strategic sourcing, providing greater oversight for Medicaid supplemental payments, and reducing subsidies for crop insurance. Additionally, GAO pointed out opportunities for enhancing revenues by reducing the net tax gap of $385 billion, reviewing prices of radioactive isotopes sold by the government, and providing more equity in tobacco taxes for similar types of products.

The executive branch and Congress have made some progress in addressing the areas that GAO identified in its 2011 and 2012 annual reports. Specifically, GAO identified approximately 300 actions among 131 overall areas that the executive branch and Congress could take to reduce or eliminate fragmentation, overlap, or duplication or achieve other potential financial benefits.

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

efforts to address the identified actions by improving planning, measuring performance, and increasing collaboration. Effective implementation of the GPRA Modernization Act of 2010 also could help the executive branch and Congress as they work to address these issues over time.

GAO's High Risk List

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

Overall, the High Risk Series has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public. In fiscal year 2013, GAO issued 164 reports, delivered 35 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 billion in financial benefits and 411 program and operational benefits related to high risk areas. Table 2 shows GAO's current High Risk List, as of September 2013.

Table 2: GAO's High Risk List as of September 2013

Strengthening the Foundation for Efficiency and Effectiveness

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

Transforming DOD Program Management

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

Ensuring Public Safety and Security

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

Managing Federal Contracting More Effectively

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

Assessing the Efficiency and Effectiveness of Tax Law Administration

- Enforcement of Tax Laws

Modernizing and Safeguarding Insurance and Benefit Programs

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

Source: GAO.

GAO Looks to Rebuild Staff Capacity to Meet Congressional Priorities

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

GAO takes great pride in reporting that it continues to be recognized as an employer of choice. In November 2013, "*Washingtonian Magazine*" named GAO as one of the 50 Great Places to Work in the Washington, D.C. region. In 2013, GAO ranked third overall among mid-sized federal agencies on the Partnership for Public Service's "Best Places to Work" list, and again ranked number one in its support of diversity. In addition, earlier this year, O.C. Tanner, a company that develops employee recognition programs, cited GAO in its article "Top 10 Coolest Companies to Work for in Washington, D.C." GAO management continues to work with the union (IFPTE, Local 1921), the Employee Advisory Council, and the Diversity Advisory Council to make GAO a preferred place to work.

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

Succession planning remains critical. Between fiscal year 2010 and 2013, following several years of fiscal constraint, GAO's FTE level dropped by almost 500

FTE, or almost 15 percent, from 3,347 to 2,849–reaching its lowest level since 1935. As a result of limited hiring and ongoing attrition, the reduced number of entry-level analyst staff does not provide a sufficient pipeline of experienced analysts to meet future workload challenges. Also, a significant proportion of GAO employees are retirement eligible, including 34 percent of senior executive staff and 21 percent of supervisory analysts.

In fiscal year 2014, GAO plans to hire entry-level staff and student interns to fill critical vacancies and help address critical skills gaps and increase staff capacity to 2,945 FTE – a first step in reaching GAO's optimal level of 3,250 FTE. This staffing level will reverse the downward trajectory experienced in recent years and help ensure GAO has the depth and broad-based skills required to contribute to the vast array of topics about which Congress seeks analysis and advice.

GAO is requesting $525.1 million in fiscal year 2015. This is a modest 3.9 percent increase over GAO's fiscal year 2014 funding level of $505.4 million. The requested funding will allow GAO to maintain its staffing level of 2,945 FTE, and continue critical improvements in information technology, building, and security infrastructures that have been deferred for several years. GAO's total costs will be offset by $30.9 million in receipts from rental income, reimbursements from program and financial audits, and bid protest user fees.

Additionally, GAO is seeking authority to improve operations and leverage efficiencies, including:

- repeal recurring reporting requirements that provide diminishing returns for Congress;

- accept staff from other agencies on a non-reimbursable basis to develop expertise and gain experience that will

enhance their work at their own agency; and

- establish a "Center for Audit Excellence" at GAO than can serve as a means to improve domestic and international audit capabilities, as well as provide a powerful tool for promoting good governance, political and economic stability, and transparency and accountability.

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

- expanding enhanced telework/workspace sharing pilot which

has reduced GAO's physical footprint in the field and generated cost savings;

- exploring options to streamline space utilization in the headquarters building to reduce GAO's physical footprint and potentially release space for lease to generate revenue;

- improving the efficiency of engagement management processes by standardizing, automating, and streamlining processes; and

- routinely generating report contents in multiple formats to better serve Congress and the public.

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

Table 3: Summary of Resources

Funding Source	Fiscal Year 2010 Actual		Fiscal Year 2013 Actual		Fiscal Year 2014 Estimated		Fiscal Year 2015 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation		**$556,325**		**$479,407**		**$505,383**		**$525,116**
Non-legislative-branch appropriation [a]		21,804		345		70		
Reimbursements		10,214		13,460		10,980		6,700
Offsetting receipts		10,892		25,922		26,950		23,750
Bid protest user fees		–		–				450
Total budget authority	**3,347**	**$599,235**	**2,849**	**$519,134**	**2,945**	**$543,383**	**2,945**	**$556,016**

Source: GAO.
[a] Includes funds transferred from the U.S. Commission on Civil Rights to fund Inspector General activities.

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

In February 2012, GAO issued an update to its strategic plan for fiscal years 2010 through 2015.[1] GAO plans to issue the next full update in February 2014 for serving Congress for fiscal years 2015-2019. GAO's strategic goals and objectives reflect the wide array of national and international issues that GAO covers in its mission to support Congress.

In fiscal year 2013, GAO work supported 95 percent of all standing congressional committees and almost two-thirds of their subcommittees. Consequently, the scope of GAO's work is broad-based which allows GAO to respond to domestic and international challenges such as threats confronting U.S. national security interests; fiscal sustainability and debt challenges; economic recovery and restored job growth; and advances in science, technology, engineering, and mathematics. GAO seeks not only to help position the government to better manage risks that could compromise the nation's security, health, and solvency, but also to identify opportunities for managing government resources wisely for a more sustainable future.

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. The first three goals include helping to address challenges to the well-being and financial security of the American people, responding to changing security threats and global interdependence, and transforming the federal government to address national challenges. Strategic Goal 4 is an internal goal focused on enhancing GAO's value through improving efficiency, effectiveness, quality, institutional stewardship, and resource management.

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

- Financial Security for an Aging Population

- A Responsive, Fair, and Effective System of Justice

- Viable Communities

- A Stable Financial System and Consumer Protection

- Responsible Stewardship of Natural Resources and the Environment

- A Viable, Efficient, Safe, and Accessible National Infrastructure

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

- Protect and Secure the Homeland from Threats and Disasters

- Ensure Military Capabilities and Readiness

- Advance and Protect U.S. Foreign Policy Interests

- Respond to the Impact of Global Market Forces on U.S. Economic and Security Interests

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

- Analyze the Government's Fiscal Position and Opportunities to Strengthen Approaches to Address the Current and Projected Fiscal Gap

- Improve Financial Management and Internal Controls to Prevent Fraud, Waste, and Abuse

- Support Congressional Oversight of Major Management Challenges and Program Risks

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 Congress and the American people

- Maintain and enhance a diverse workforce and inclusive work environment through strengthened recruiting, retention, development, and reward 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. GAO's audit, evaluation, and investigative work is primarily aligned under the first three strategic goals, which span domestic and international issues affecting the lives of all Americans and influencing the extent to which the federal government serves the nation's current and future interests.

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.

Also, an agency-wide summary of annual performance measures and targets for fiscal years 2010-2015 is included in Table 4.

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

Performance measure	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Target	2015 Target
Results						
Financial benefits *(dollars in billions)*	$49.9	$45.7	$55.8	$51.5	$45.0	$45.0
Program and Operational benefits	1,361	1,318	1,440	1,314	1,200	1,200
Past recommendations implemented	82%	80%	80%	79%	80%	80%
New products with recommendations	61%	68%	67%	63%	60%	60%
Client						
Testimonies	192	174	159	114	130	130
Timeliness[a]	95%	95%	95%	94%	90%	90%
People						
New hire rate	95%	84%	76%	66%	75%	75%
Retention rate						
With retirements	94%	92%	93%	93%	90%	90%
Without retirements	96%	96%	96%	96%	94%	94%
Staff development[b]	79%	79%	80%	80%	80%	80%
Staff utilization[b,c]	77%	78%	76%	75%	76%	76%
Effective leadership by supervisors[b,d]	83%	83%	82%	83%	82%	82%
Organizational climate[d]	79%	80%	78%	77%	76%	76%
Internal operations[e]						
Help to get job done	3.94	3.98	N/A[f]	82%	80%	80%
Quality of work life	3.94	3.99	N/A[f]	78%	80%	80%
IT Tools[g]	N/A	N/A	N/A	68%	80%	80%

Source: GAO.

[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 we believe 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 nomenclature to clarify that the measure reflects employees' satisfaction with their immediate supervisors' leadership. In fiscal year 2010, GAO changed one of the questions for this measure.

[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.

[g] 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 our fiscal year 2010 baseline and fiscal years 2013 – 2015.

Table 5: Strategic Goal Resource Allocation								
Strategic Goal	**Fiscal Year 2010 Actual**		**Fiscal Year 2013 Actual**		**Fiscal Year 2014 Estimate**		**Fiscal Year 2015 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	1,124	$205	1,158	$214	1,158	$219
Goal 2 Respond to changing security threats and the challenges of global interdependence	877	171	720	131	695	128	695	131
Goal 3 Help transform the federal government to address national challenges	1,166	195	739	135	802	148	802	151
Goal 4 Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	116	26	66	12	75	14	75	14
Direct Congressional Support[a]	–	–	200	36	215	40	215	41
Total budgetary resources	**3,347**	**$599**	**2,849**	**$519**	**2,945**	**$543**	**2,945**	**$556**

Source: GAO.

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

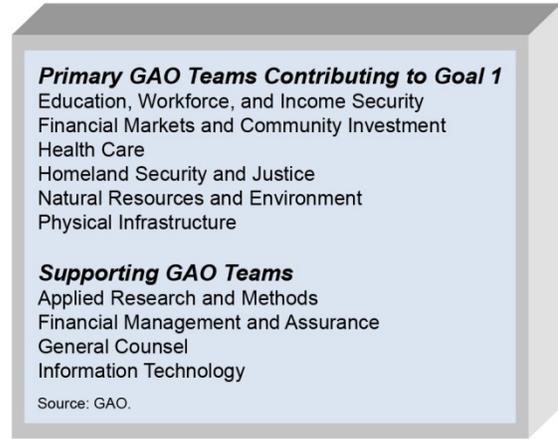# *Performance Plans by Strategic Goal*

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

Goal 1

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

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

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

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

Source: GAO.

The following table presents selected benefits attributable to Goal 1 in fiscal year 2013.

Table 6: Selected Goal 1 Benefits in Fiscal Year 2013	
Financial benefits	• Found that a federal ethanol tax was duplicative with a federal renewable fuel standard ($6.1 billion) • Found excessive unobligated balances in the USDA Farm Service Agency direct loan financing accounts ($2.6 billion) • Identified substantial amounts of unobligated and uncosted funds in several DOE office accounts ($721 million)
Program and Operational benefits	• Prompted regulators to take actions to reduce abandoned foreclosures and information gaps about vacant properties • Improved FDA efforts to collect standardized data on safety and effectiveness of pediatric medical devices • Improved equal opportunities in athletics for students with disabilities • Prompted stronger federal oversight of defined contribution plan service providers
Testimonies	• Efforts to combat elder financial exploitation • Challenges facing multiemployer pension plans and PBGC • Assessment of areas of high risk in the Medicare and Medicaid programs • Key management challenges at the Social Security Administration

Source: GAO.

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	**2010 Actual**[a]	**2011 Actual**	**2012 Actual**	**2013 Actual**	**2014 Target**	**2015 Target**
Financial benefits	$17.8	$12.6	$25.7	$22	$13	$13
Program and Operational benefits	233	243	275	271	231	231
Testimonies	86	84	61	60	64	64

Source: GAO.

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

Table 8 provides examples of work GAO plans to conduct during fiscal years 2014 and 2015 under Goal 1.

Table 8: Examples of Planned Work under Goal 1

Financial Security
- Review options for improving Federal Bureau of Prison's operational cost efficiency
- Assess federal efforts to promote affordable access to telecommunications services—mainly access to broadband
- Evaluate the implementation of Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010

Social Programs
- Assess implementation of the Patient Protection and Affordable Care Act
- Evaluate efforts to address improper payment and potential fraud in Medicare and Medicaid
- Review food inspection activities in China and other countries
- Assess the effectiveness of small business assistance programs

Effective Systems
- Evaluate the detection, prevention, regulatory, and enforcement efforts directed at financial crimes
- Assess efficiency of Medicare and Medicaid payment methods and program management
- Assess effectiveness of federal workforce programs that help people obtain job training
- Assess federal efforts to address ocean acidification and adapt energy and water infrastructure to climate change

Source: GAO.

Goal 2

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

The following table presents selected benefits attributable to Goal 2 in fiscal year 2013.

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 2013	
Financial benefits	• Contributed to DOD's decision to reduce annual procurement quantities of the F-35 Joint Strike Fighter aircraft ($8.7 billion) • Identified large unobligated balances in State's Iraq Operations budget, leading Congress to rescind $1.1 billion from the agency's Diplomatic and Consular Programs account in FY 2013 ($1.1 billion) • Helped DOD ensure that reimbursements to Pakistan from Coalition Support Funds met applicable criteria and ineligible reimbursement requests are denied ($1 billion in FY 2012 and $3.2 billion since FY 2008) • Analyzed the Continued Dumping and Subsidy Offset Act's effect on domestic industries, informed Congressional repeal of the Act, and returned tariff revenues to the Treasury ($421 million in FY 2012 and $2 billion since FY 2008)
Program and Operational benefits	• Improved the quality and completeness of DOD's waivers of competitive prototyping requirements for major defense acquisition programs • Contributed to the establishment of DOD's common standard or framework for identifying and fielding solutions for urgent operational needs • Improved FEMA plan for recovery from radiological and nuclear attacks • Helped improve DOD's implementation of the Weapon Systems Acquisition Reform Act requirements
Testimonies	• Modernizing the nuclear security enterprise • Helping distressed U.S. firms impacted by trade adjust to the global economy • Joint Strike Fighter affordability and risks • Littoral Combat Ship acquisition risks • Quantifying the economic impacts of counterfeiting and piracy on the U.S.

Source: GAO.

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	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Actual**	**2014 Target**	**2015 Target**
Financial benefits	$20.5	$25.9	$13.4	$21.4	$12.8	$12.8
Program and Operational benefits	444	447	513	488	343	343
Testimonies	58	48	54	30	38	38

Source: GAO.

Table 11 provides examples of work GAO plans to conduct during fiscal years 2014 and 2015 under Goal 2.

Table 11: Examples of Planned Work under Goal 2

Defense Acquisitions
- Assess whether weapon programs are ready to start development or production
- Assess DOD's implementation of acquisition reforms
- Assess DOD's progress in improving contract management
- Assess trends and plans for training, equipping and staffing forces to identify opportunities to improve DOD's approaches for managing readiness and optimize resources

Foreign Operations
- Assess U.S. government efforts to ensure the safety and security of diplomatic facilities and U.S. personnel working at high threat posts.
- Evaluate U.S. efforts to monitor and enforce the labor and environment provisions of recent trade agreements
- Examine economic assistance in the Middle East
- Assess State and USAID efforts to provide development and humanitarian assistance, including food assistance

Other Global Threats
- Evaluate the effectiveness of government programs designed to protect critical technologies and DOD's insight and management of its global supplier base
- Review the Customs and Border Protection agency's procedures to ensure that high-risk cargo containers are adequately screened and scanned to prevent terrorists from using such containers to smuggle weapons of mass destruction into the United States
- Evaluate U.S. efforts to counter overseas threats

Source: GAO.

Goal 3

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

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

Supporting GAO Teams
Acquisition and Sourcing Management
General Counsel
Natural Resources and Environment

Source: GAO.

The following table presents selected benefits attributable to Goal 3 in fiscal year 2013.

Table 12: Selected Goal 3 Benefits in Fiscal Year 2013	
Financial benefits	• Reduced federal improper payments ($1.4 billion) • Contributed to legislation requiring information reporting on payment card and third-party payment transactions ($1.29 billion) • Influenced cancellation of DOD's investment in the Air Force's Expeditionary Combat Support System ($493 million)
Program and Operational benefits	• Contributed to NASA's establishment of common measurable criteria to assess project design stability before moving to the project development process • Influenced DHS to establish department-wide processes for planning future acquisition workforce needs and coordinating current workforce initiatives • Increased reliability of cost and other financial data used to manage federal programs • Prompted OMB to direct and several agencies to implement improvements to contractor suspension and debarment programs
Testimonies	• Encouraging reliable and complete information to support improvements in financial and performance management • DHS's oversight of major acquisitions • Federal data transparency: opportunities remain to incorporate Recovery Act lessons learned • GAO's 2013 High-Risk Series: An Update

Source: GAO.

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 *(dollars in billions)*

Performance measures	2010 Actual[a]	2011 Actual[a]	2012 Actual	2013 Actual	2014 Target	2015 Target
Financial benefits	$11.6	$7.2	$16.7	$8.1	$5.5	$5.6
Program and Operational benefits	684	628	652	555	475	455
Testimonies	45	39	41	22	22	22

Source: GAO.

[a] GAO's fiscal year 2010 and 2011 Goal 3 financial benefits were less than the target. Because financial benefits often result from work completed in prior years, GAO set its target based on an assessment of the progress agencies make in implementing recommendations.

Table 14 provides examples of work GAO plans to conduct during fiscal years 2014 and 2015 under Goal 3.

Table 14: Examples of Planned Work under Goal 3

Management Challenges/Risks

- Evaluate agencies' acquisition workforce, business processes, and efforts to 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
- Review DOD's efforts to address long-standing financial management deficiencies

Accountability

- Assess and promote use of program evaluation in program management and policy making government-wide
- Review DHS's efforts to address long-standing financial management deficiencies
- Serve as a catalyst for improving the usefulness of federal accounting, auditing, and internal control standards
- Evaluate IRS's efforts to balance a growing workload with declining resources, including the impact on reducing the tax gap

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 financial statements, and conduct audits of federal internal controls needed to ensure accountability over resources and payments, including improper payments controls
- Review issues related to helping the federal government make better use of its budgetary resources (i.e., user fees, working capital funds, fiscal exposures, carryover balances)

Technology Assessments

- Continue work as deemed necessary by Congress on topics such as homeland security, information technology, climate change, nanotechnology, synthetic biology, and hypersonic aviation

Source: GAO.

Goal 4

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

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

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

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

Source: GAO.

The following table presents selected accomplishments attributable to Goal 4 in fiscal year 2013.

Table 15: Selected Goal 4 Accomplishments in Fiscal Year 2013	
Enhancing support for conducting, managing, and reporting on our work	• Continued commitment to improving and streamlining GAO's engagement processes by rolling out project management guidance and training, and adopting a standard notification letter for use agency-wide to facilitate notification to agencies of a GAO audit • Developed a training program for congressional staff, which was incorporated in the House Learning Center curriculum to provide information about GAO's mission and services • Created two GAO news widgets that allow users to automatically share up-to-date GAO reports and legal decisions on their own web sites and the agency's first official LinkedIn page, to further share our work
Promoting a fair and unbiased work environment	• Implemented a new performance management system based on the results of a multi-year initiative to improve the fairness, consistency, and accuracy with which we evaluate staff • Facilitated an agency-wide discussion session on race to continue to emphasize our commitment to diversity and inclusiveness
Enhancing professional standards and collaboration with others	• Helped guide the creation of the INTOSAI Task Force on Financial Foresight • Assisted in organizing GAO's first international meeting with the Supreme Audit Institution of Russia using WebEx technology, thereby eliminating the need for international travel
Improving management of key administrative processes	• Reduced the physical footprint in GAO's field offices to achieve lease and security cost savings and enhance work-life balance opportunities through additional enhanced telework pilots • Maximized GAO's travel budget by piloting and then implementing GAO-wide use of non-contract airfares, saving 23 percent on the cost of plane tickets • Chartered a permanent GAO Workplace Financial Literacy Leadership committee to provide vision, direction, and oversight of GAO's financial literacy program

Source: GAO.

Table 16 provides examples of work GAO plans to conduct during fiscal years 2014 and 2015 under Goal 4.

Table 16: Planned Work under Goal 4

Human Capital Management

- Improving the efficiency and effectiveness of GAO's hiring processes to attract a talented, diverse workforce
- Enhancing our learning delivery methods for engaging and developing the workforce in a virtual environment
- Implementing the phased retirement program authorized by the Office of Personnel Management
- Continuing evaluation and expansion of GAO's telework pilot program to provide additional work-life balance and reduce operational costs

Engagement Efficiency

- Implementing GAO's new Engagement Management System (EMS) to reduce administrative burden and improve access to management information
- Modernizing GAO's content creation and dissemination process by using technology to efficiently manage content, facilitate concurrent actions, and standardize work steps
- Introducing diagnostic indicators to help GAO identify and implement engagement process improvements
- Revising GAO's product-line and communication-delivery strategies to provide GAO's message more effectively in concise, easy-to-access formats

Responsible Agency Stewardship

- Streamlining GAO's information technology infrastructure and shift to a virtualized "cloud" environment to reduce costs, improve system performance, and increase data security
- Fully implementing a business intelligence solution which integrates engagement, human capital, and financial data to support analysis, management reporting and decision making
- Improving the ability for GAO staff to work remotely, securely, and seamlessly from any location while maintaining quality, productivity, and efficiency

Source: GAO.

Management Challenges

The Comptroller General, the Executive Committee, and other senior executives identify management challenges through the agency's strategic planning, management, internal controls and budgetary processes. Under strategic Goal 4, several performance goals and underlying key efforts focus attention on each of GAO's management challenges. GAO monitors its progress in addressing these challenges through its annual performance and accountability process. Each year GAO also asks its Inspector General to examine management's assessment of the challenges and the agency's progress in addressing them.

In fiscal year 2015, GAO will continue focusing high-level management attention on human capital issues and on improving the efficiency of its engagements and its delivery of timely and quality information to the Congress.

Human Capital Management Challenge

GAO depends on a talented, diverse, high-performing, knowledge-based workforce to carry out its mission in support of the Congress. To maintain this workforce, GAO needs to address several human capital challenges and do so in a budget-constrained environment. These challenges include preparing for the retirement of many senior executives and senior staff through staff development, training and hiring efforts, maintaining a performance-based and inclusive culture that helps to motivate and retain GAO's talented and diverse workforce, and implementing policies and programs to address a range of work environment and work-life balance issues. In fiscal year 2013, GAO took several steps to address these challenges and achieved some notable accomplishments. Specifically, GAO

- identified candidates for its executive development program,

- hired new staff to fill critical skills gaps,

- completed a learning needs analysis for analysts,

- launched a new performance management system and ratified use of a new performance-based compensation system in fiscal year 2014, and

- published its first Diversity and Inclusion Strategic Plan.

Although GAO has made progress, the key human capital issue that GAO continues to face is ensuring that GAO supports the mission of the agency with the right resources, where and when they are needed, while providing meaningful rewards and implementing programs that help retain its highly skilled and diverse workforce. GAO will continue to address several of the same human capital issues in fiscal year 2014 as last year.

- **Succession planning.** Succession planning remains a critical issue. GAO's succession planning efforts will focus on developing staff through training, and implementing a phased retirement program. GAO will continue to align its employee training programs with learning needs analyses, work demands from the Congress, and the emerging areas of emphasis identified in its strategic plan. To supplement this effort GAO will continue to enhance its learning delivery methods by using available technologies, including distance learning and online courses for GAO's expanding telework populations. In addition, to help ensure that critical knowledge and expertise are not lost when its executives and senior leaders retire, GAO will implement the phased retirement program authorized by the Office of Personnel Management for the federal government. This program incentivizes participants with valuable experience to phase into retirement and provide agencies with a tool to implement succession planning through

mentoring and strengthened knowledge transfer.

- **Hiring.** GAO will continue to focus on hiring employees to the extent that its budget will support. GAO will develop plans to recruit and hire entry-level staff to help build its pipeline for the longer term. In addition, GAO's plans will include steps to hire experienced employees to address critical skills gaps. GAO will continue to maintain relationships with colleges, universities, and professional organizations to help attract talented, diverse candidates.

- **Performance-Based Compensation**. GAO is implementing a new performance-based compensation (PBC) system to reward and recognize high-performing staff and help to motivate and retain them. This system is aligned with GAO's new performance management system and linked with organizational outcomes. Based on the agreement reached with GAO's union partners, GAO will implement the new PBC system in fiscal year 2014.

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

Engagement Efficiency Challenge

In fiscal year 2011, GAO identified improving the efficiency of its engagements as a new management challenge. Now in the second year focusing on this challenge, GAO continued work on a large number of projects and expanded outreach to

employees, providing them opportunities to learn about and give feedback on process improvement activities. GAO made significant progress on three major multi-year projects:

- **Engagement Process Changes:** With active involvement from GAO's managing directors, GAO identified changes to key steps and decision points in its engagement process and now has a revised engagement process that GAO will begin implementing on a pilot basis in fiscal year 2014. The revised process addresses opportunities for improvement in managing resources and cycle time, and eliminating rework.

- **Engagement Management System:** Inextricably linked to the improvements being made in GAO's engagement process is a major systems development project, the Engagement Management System (EMS), which will also be implemented on a pilot basis in fiscal year 2014. EMS will allow GAO to retire costly legacy systems, reduce rework, and substantially improve systems support, and management information. In 2013, GAO formed two groups—a business rules working group and an EMS reporting working group—that provided, respectively, discrete required data elements and management reporting capabilities that are being built into EMS for the pilot.

Publishing Reports: Another major systems project underway will dramatically improve the efficiency of GAO's content creation and management processes by standardizing, automating, and streamlining the currently cumbersome and manually-intensive processes for creating, fact-checking, and publishing GAO products. In 2013, GAO completed market research and determined that technology exists that could meet GAO's needs. GAO senior leadership expects to issue a Request for Proposal (RFP) for acquisition of a technical solution in fiscal year 2014.

Collecting Input from Experts

GAO will continue to gather information and perspectives for strategic and annual planning efforts through a series of forums, advisory boards, and panels; periodic scans of international and national issues that affect the political and social environment in which the agency works; and GAO's speakers' series. GAO's advisory boards and panels will support strategic and annual work planning by alerting GAO to issues, trends, and lessons learned across the national and international audit community that should be factored into GAO's work. During fiscal years 2014 and 2015, GAO will rely on the following:

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

The *Domestic Working Group* composed of the Comptroller General and the heads of 18 federal, state, and local audit organizations that meet informally to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.

The *Global Audit Leadership Forum* provides an opportunity for selected Auditors General from around the world to informally discuss emerging issues of concern, as well as to explore ways to work more closely together.

GAO periodically conducts leadership forums and roundtables on topics affecting the federal government's role in meeting national challenges. Selected leaders and experts in various fields from the public, private and not-for-profit sectors are convened at these meetings to discuss certain key issues. The goal of each event is to produce dialogue that stimulates new partnerships and identifies actions designed to address the respective issues. A report

summarizing the discussions on a non-attribution basis and noting the participants who attended is published after each forum and roundtable. In fiscal year 2014, GAO plans to hold a forum on additive manufacturing technologies. GAO also will continue to work to improve strategic and annual work planning with a number of issue-specific and technical panels, such as the following:

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

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

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

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

Collaborating with Other Organizations

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

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

In fiscal years 2014 and 2015, NIAF and each regional forum will hold meetings to share best practices and address common issues facing the audit community. NIAF and the Mountain Pacific Intergovernmental Audit Forum will collaborate to organize the 2014 Biennial Intergovernmental Audit Forum. In addition, in 2014, NAIF plans to ratify and begin implementing its updated strategic plan to enhance its operations over the next several years.

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

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

The *International Organization of Supreme Audit Institutions (INTOSAI)* is GAO's primary vehicle for collaborating internationally is INTOSAI, the professional organization of the national audit offices of 191 countries, plus the European Court of Auditors and several associate members.

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

GAO chairs the newly established working group on financial modernization and regulatory reform of financial markets and institutions that will serve as a forum to share knowledge about the implementation of regulatory reforms and monitor emerging issues related to market conditions. GAO also chairs the Finance and Administration Task Force on Strategic Planning that will be responsible for coordinating the development of the next INTOSAI strategic plan for 2017-2022.

By collaborating with others, GAO plans to continue strengthening professional standards, providing technical assistance, leveraging resources, and developing and disseminating best practices. For example, in fiscal years 2014 and 2015, GAO plans to do the following:

- Lead a standing working group to coordinate and strengthen efforts to assess the progress of international and domestic reforms to regulate financial markets and institutions, as well as to help Supreme Audit Institutions (SAIs) share and access, as appropriate, timely and useful information to help evaluate responses to current market conditions or future financial crises.

- 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 21 donor organizations, the initiative aims to coordinate efforts to strengthen SAIs in developing countries. GAO will continue to play a significant role in focusing the Donor Cooperation agenda and the dialogue on the most critical issues in 2014, including development of an SAI performance measurement framework and the launch of a multi-donor trust fund to serve as an additional funding mechanism to support the objectives of the MOU.

- Continue work on a global call for Donor Cooperation proposals, aimed at identifying and obtaining support for demand-led SAI capacity development initiatives. Efforts will also continue in 2014 on the International Standards of Supreme Audit Institutions (ISSAI)

Implementation Initiative, a program launched through the INTOSAI-Donor Cooperation that facilitates and supports SAIs in the implementation of INTOSAI standards.

- Continue to actively participate in development, implementation, and harmonization of ISSAI through GAO membership in the subcommittees of INTOSAI's Professional Standards Committee.

- Directly build the capacity of national audit offices around the world through GAO's 4-month International Audit Fellowship program. Since the program's inception in 1979, more than 500 officials from over 100 countries have participated. GAO has received more than 40 nominations to participate in the 2014 class.