United States Government Accountability Office

Report to Congressional Committees

September 2017

MANAGING FOR RESULTS

Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges

GAO-17-775

GAO Highlights

Highlights of GAO-17-775, a report to congressional committees

September 2017

MANAGING FOR RESULTS

Further Progress Made in Implementing the GPRA Modernization Act, but Additional Actions Needed to Address Pressing Governance Challenges

Why GAO Did This Study

Full implementation of GPRAMA could facilitate efforts to reform the federal government and make it more effective. GPRAMA includes a provision for GAO to review the act's implementation. This report assesses how GPRAMA implementation has affected the federal government's progress in resolving key governance challenges in (1) addressing cross-cutting issues, (2) ensuring performance information is useful and used, (3) aligning daily operations with results, and (4) building a more transparent and open government.

To address these objectives, GAO reviewed statutory requirements, OMB guidance, and GAO's recent work related to GPRAMA implementation and the key governance challenges. GAO also interviewed OMB staff and surveyed a stratified random sample of 4,395 federal managers from 24 agencies on various performance and management topics. With a 67 percent response rate, the survey results are generalizable to the government-wide population of managers.

What GAO Recommends

In addition to following through on plans to resume implementation of key GPRAMA provisions, GAO recommends that OMB (1) consider a systematic approach to developing the program inventory, (2) revise guidance to provide specific time frames for inventory implementation, (3) identify and share practices for expanding the use of data-driven reviews, and (4) update Performance.gov to explain that reporting on priority goals was suspended and provide the location of final progress updates. OMB staff agreed with these recommendations.

View GAO-17-775. For more information, contact J. Christopher Mihm at (202) 512-6806 or mihmj@gao.gov.

What GAO Found

The Office of Management and Budget (OMB) and agencies have made some progress in more fully implementing the GPRA Modernization Act (GPRAMA), but GAO's work and 2017 survey of federal managers highlight numerous areas where improvements are needed.

Cross-cutting issues: Various GPRAMA provisions are aimed at addressing cross-cutting issues, such as cross-agency and agency priority goals and related data-driven reviews of progress towards those goals. To ensure alignment with the current administration's priorities, OMB's 2017 guidance removed the priority status of those goals, which stopped quarterly data-driven reviews and related public progress reports until new goals are published. OMB plans to resume implementation of these provisions in February 2018. GPRAMA also requires OMB and agencies to implement an inventory of federal programs, which could help decision makers better identify and manage fragmentation, overlap, and duplication. OMB and agencies implemented the inventory once, in May 2013. In October 2014, GAO found several issues limited the usefulness of that inventory. Since then, OMB has postponed updating the inventory, citing among other reasons the passage of subsequent laws. OMB has yet to develop a systematic approach for resuming implementation of the inventory and specific time frames for doing so. A systematic approach to developing the inventory could help ensure it provides useful information for decision makers and the public.

Performance information: Survey results show federal managers generally reported no improvements in their use of performance information in decision making for various management activities, or practices that can enhance such use, since GAO's 2013 survey. For example, the use of performance information to streamline programs to reduce duplicative activities (an estimated 33 percent in 2017) is statistically significantly lower relative to 2013 (44 percent). In contrast, managers who were familiar with and whose programs were subject to quarterly data-driven reviews reported that those reviews were used to make progress toward agency priority goals. Identifying and sharing practices to expand the use of such reviews—for other performance goals and at lower levels within agencies—could lead to increased use of performance information.

Daily operations: Agencies have made progress in developing results-oriented cultures but need to take additional actions. GAO's past work found that high-performing organizations use performance management systems to help individuals connect their daily activities to organizational goals. In 2017, about half of federal managers reported using performance information when setting expectations with employees (no change from GAO's last survey in 2013).

Transparent and open government: GAO's past work identified a number of needed improvements to Performance.gov, the central government-wide website required by GPRAMA. The site is to provide quarterly updates on priority goals in effect through September 2017, but those updates stopped in December 2016. According to OMB, the existing information for cross-agency priority goals is the final update, and agencies should publish final updates on their priority goals in annual performance reports. Performance.gov does not provide users with this information, thereby limiting the transparency and accessibility of those results.

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Abbreviations

APG	agency priority goal
APP	annual performance plan
APR	annual performance report
BIE	Bureau of Indian Education
CAP	cross-agency priority
CBP	Customs and Border Protection
CDC	Centers for Disease Control and Prevention
CFO	Chief Financial Officer
CFPB	Consumer Financial Protection Bureau
CMS	Centers for Medicare & Medicaid Services
Commerce	Department of Commerce
COO	Chief Operating Officer
DATA Act	Digital Accountability and Transparency Act of 2014
DHS	Department of Homeland Security
DOD	Department of Defense
DOE	Department of Energy
DOJ	Department of Justice
DOT	Department of Transportation
Education	Department of Education
EHRI	Enterprise Human Resources Integration
EPA	Environmental Protection Agency
EOIR	Executive Office for Immigration Review
FEMA	Federal Emergency Management Agency
FMCSA	Federal Motor Carrier Safety Administration
Forest Service	U.S. Forest Service
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010
GS	general schedule
GSA	General Services Administration
HHS	Department of Health and Human Services
IHS	Indian Health Service

Interior	Department of the Interior
Labor	Department of Labor
NASA	National Aeronautics and Space Administration
NNSA	National Nuclear Security Administration
NPS	National Park Service
NRC	Nuclear Regulatory Commission
NSF	National Science Foundation
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSTP	Office of Science and Technology Policy
PIC	Performance Improvement Council
PIO	Performance Improvement Officer
PMIAA	Program Management Improvement Accountability Act
QPR	quarterly performance review
R&D	research and development
SBA	Small Business Administration
SEC	Securities and Exchange Commission
SES	Senior Executive Service
State	Department of State
Treasury	Department of the Treasury
USAID	U.S. Agency for International Development
USDA	U.S. Department of Agriculture
VA	Department of Veterans Affairs
VBA	Veterans Benefits Administration
VGLI	Veterans' Group Life Insurance
VHA	Veterans Health Administration

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U.S. GOVERNMENT ACCOUNTABILITY OFFICE
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Congressional Committees

The performance planning and reporting framework originally put into place by the Government Performance Results Act of 1993 (GPRA), and significantly enhanced by the GPRA Modernization Act of 2010 (GPRAMA), provides important tools that can help decision makers address challenges facing the federal government.[1] Full and effective implementation of GPRAMA could facilitate efforts to reform the federal government and make it more efficient, effective, and accountable. In April 2017, the Office of Management and Budget (OMB) announced that agencies are to develop and submit to OMB reform plans by September 2017, and OMB will develop crosscutting proposals that are to leverage many of GPRAMA's "performance tracking and accountability" tools.[2] OMB is to work with agencies to finalize agency reform plans and release a final government-wide plan as part of the President's fiscal year 2019 budget request.

The federal government faces a number of significant budget, management, and performance challenges as it seeks to achieve diverse and complex results. For example, since 2011, our series of annual reports has identified 724 actions for Congress or executive branch agencies to address fragmentation, overlap, and duplication; achieve other cost savings; or enhance revenue in 249 different areas.[3] In addition, weaknesses in management capacity, both government-wide and in individual agencies, impair efficient and effective government operations. In the latest update to our High-Risk List, we identified 34

[1]Pub. L. No. 103-62, 107 Stat. 285 (Aug. 3, 1993) and Pub. L. No. 111-352, 124 Stat. 3866 (Jan. 4, 2011).

[2]OMB, *Comprehensive Plan for Reforming the Federal Government and Reducing the Federal Civilian Workforce,* M-17-22 (Washington, D.C.: Apr. 12, 2017). OMB was directed to submit a comprehensive plan to reorganize executive branch departments and agencies pursuant to Executive Order No. 13781, *Comprehensive Plan for Reorganizing the Executive Branch*, 82 Fed. Reg. 13959 (Mar. 13, 2017).

[3]For example, see GAO, *2017 Annual Report: Additional Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits*, GAO-17-491SP (Washington, D.C.: Apr. 26, 2017). See https://www.gao.gov/duplication/overview for our past reports on opportunities to reduce fragmentation, overlap, and duplication, and achieve other financial benefits.

areas that need broad-based transformation or are vulnerable to fraud, waste, abuse, or mismanagement.[4] Addressing these challenges will require tough choices in setting priorities and reforming programs and management practices.

GPRAMA includes a statutory provision for us to periodically evaluate and report on (1) how implementation of the act is affecting performance management at the 24 major departments and agencies subject to the Chief Financial Officers (CFO) Act of 1990, as amended, including whether performance management is being used to improve the efficiency and effectiveness of agency programs; and (2) crosscutting goal implementation.[5] Since 2012, we have issued over 30 products in response to this provision; this is the third summary report.[6] This report assesses how implementation of GPRAMA has affected the federal government's progress in resolving key governance challenges in (1) addressing crosscutting issues, (2) ensuring performance information is useful and used in decision making, (3) aligning daily operations with results, and (4) building a more transparent and open government.

We reviewed relevant statutory requirements, related OMB guidance, and our recent work related to GPRAMA implementation and the four key governance challenges included in our reporting objectives. Since our last summary report in September 2015, we examined various aspects of GPRAMA implementation in 12 products that covered 34 agencies, including the 24 CFO Act agencies.[7] (See figure 1.) We also interviewed OMB and Performance Improvement Council (PIC) staff to obtain (1) their perspectives on GPRAMA implementation and progress on the four governance challenges and (2) updates on the status of our past recommendations.

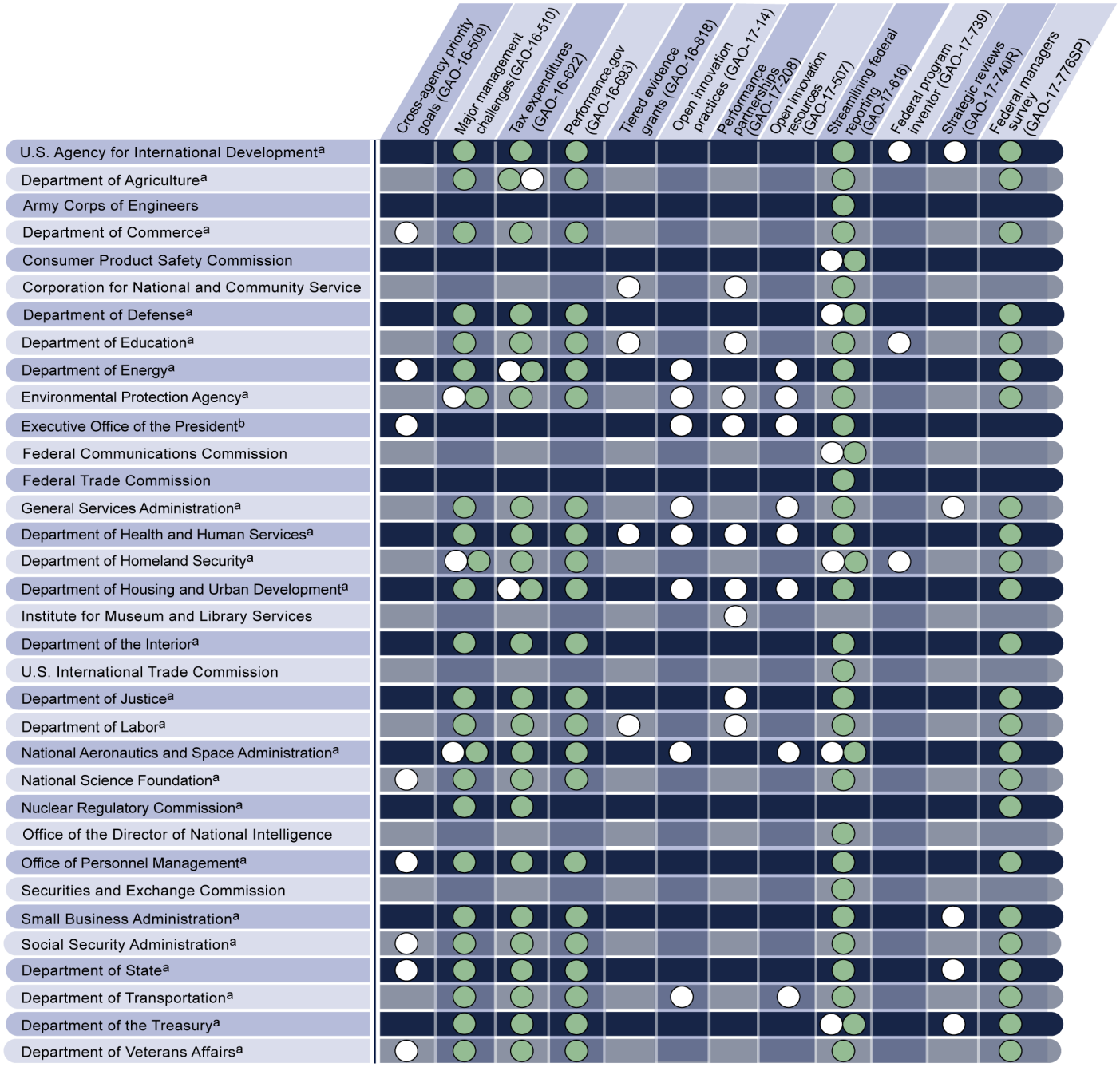
[4]GAO, *High-Risk Series: Progress on Many High-Risk Areas, While Substantial Efforts Needed on Others*, GAO-17-317 (Washington, D.C.: Feb. 15, 2017).

[5]Pub. L. No. 111-352, § 15(b)(2). See appendix I for a list of the 24 CFO Act agencies, which are generally the largest federal agencies. 31 U.S.C. § 901(b).

[6]See the Related GAO Products section for the full list of these products as well as additional past work.

[7]GAO, *Managing for Results: Implementation of GPRA Modernization Act Has Yielded Mixed Progress in Addressing Pressing Governance Challenges*, GAO-15-819 (Washington, D.C.: Sept. 30, 2015).

Figure 1: Agencies Reviewed in GAO's Work Related to GPRA Modernization Act Implementation since September 30, 2015



Source: GAO. | GAO-17-775

[a]Chief Financial Officers (CFO) Act agency. 31 U.S.C. § 901 (b).

[b]Report included one or more of the following entities within the Executive Office of the President: the National Economic Council; Office of Management and Budget; Office of Science and Technology Policy; and Presidential Personnel Office.

To supplement this review, we administered and analyzed the results of our periodic survey of federal managers on organizational performance and management issues. We surveyed a stratified random sample of 4,395 individuals from a population of 153,779 mid-level and upper-level civilian managers and supervisors at the 24 CFO Act agencies.[8] We obtained the sample from the Office of Personnel Management's Enterprise Human Resources Integration (EHRI) database as of September 30, 2015, which was the most recent fiscal year data available at the time. We administered the web-based survey between November 2016 and March 2017. The overall survey results are generalizable to the population of managers government-wide.[9] The survey's results are comparable to other surveys we conducted in 1997, 2000, 2003, 2007, and 2013.[10]

Concurrently with this report, we are issuing online supplemental material that shows responses to all survey items at the government-wide and individual agency levels.[11] For the 2017 survey, we received usable questionnaires from about 67 percent of the eligible sample.[12] The weighted response rate at each agency generally ranged from 57 percent

[8]The sample was stratified by agency and whether the manager or supervisor was a member of the Senior Executive Service (SES). The management levels covered general schedule (GS) or equivalent schedules at levels comparable to GS-13 through GS-15 and career SES or equivalent.

[9]In reporting survey data, we use the term "government-wide" and the phrases "across the government" or "overall" to refer to the 24 CFO Act agencies. We use the terms "federal managers" and "managers" to collectively refer to managers and supervisors.

[10]See the Related GAO Products section for a list of past products on our surveys of federal managers.

[11]GAO, *Supplemental Material for GAO-17-775: 2017 Survey of Federal Managers on Organizational Performance and Management Issues,* GAO-17-776SP (Washington, D.C.: Sept. 29, 2017).

[12]This is the government-wide, weighted response rate.

to 82 percent, except the Department of Justice, which had a weighted response rate of 36 percent.[13]

Since each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval. This is the interval that would contain the actual population value for 95 percent of the samples we could have drawn. The percentage estimates presented in this report based on our sample for the 2017 survey have 95 percent confidence intervals within plus or minus 5.5 percentage points of the estimate itself, unless otherwise noted. We also note in this report when we are 95 percent confident that changes from 1997 or 2013 relative to 2017 are statistically significant.[14] The supplemental material also shows the percentage estimates and associated 95 percent confidence intervals for each item for each agency and government-wide.[15]

To help determine the reliability and accuracy of the EHRI database elements used to draw our sample of federal managers for the 2017 survey, we checked the data for reasonableness and the presence of any obvious or potential errors in accuracy and completeness and reviewed our past analyses of the reliability of this database. We believe the data used to draw our sample are sufficiently reliable for the purpose of the survey. Appendix I provides additional information about our objectives, scope, and methodology.

We conducted this performance audit from January 2016 to September 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

[13]The supplement provides each agency's response rate. Estimates from agencies with low response rates, such as the Department of Justice, should be interpreted with caution because these estimates are associated with a higher level of uncertainty. See appendix I for more details.

[14]For survey items introduced after 1997, we also note when we are 95 percent confident that the change from the year of introduction relative to 2017 is significant.

[15]GAO-17-776SP.

Background

GPRAMA significantly enhances GPRA, the centerpiece of a statutory framework that Congress put in place during the 1990s to help resolve longstanding performance and management problems in the federal government and provide greater accountability for results. Congress passed GPRAMA in 2010 to address a number of persistent federal performance challenges, including focusing attention on crosscutting issues and enhancing the use and usefulness of performance information.

Goals and Objectives

OMB and agencies are to establish various government-wide and agency-specific performance goals, in line with GPRAMA requirements or OMB guidance. These include the following:

- **Cross-agency priority (CAP) goals:** CAP goals are crosscutting and include outcome-oriented goals covering a limited number of policy areas as well as goals for management improvements needed across the government. OMB is to coordinate with agencies to establish CAP goals at least every 4 years.[16] OMB is also required to coordinate with agencies to develop annual federal government performance plans to, among other things, define the level of performance to be achieved toward the CAP goals.[17]
- **Strategic objectives:** A strategic objective is the outcome or impact the agency is intending to achieve through its various programs and initiatives. Agencies establish strategic objectives in their strategic plans and may update the objectives during the annual update of performance plans.[18]
- **Agency priority goals (APG):** At the agency level, every 2 years, GPRAMA requires that the heads of certain agencies, in consultation with OMB, identify a subset of agency performance goals as APGs.[19] These goals are to reflect the agencies' highest priorities. They should

[16]31 U.S.C. § 1120(a).

[17]31 U.S.C. § 1115(a).

[18]See OMB, *Preparation, Submission and Execution of the Budget*, Circular No. A-11, pt 6, §§ 200.21, 210.9, 230.8, 230.19-20, and 270.24 (July 2017).

[19]GPRAMA states that the 24 agencies identified in the CFO Act of 1990, as amended (31 U.S.C. § 901(b)), are to develop APGs unless OMB determines otherwise. Appendix I contains a list of the 24 CFO Act agencies.

be informed by the CAP goals as well as consultations with relevant congressional committees and other interested parties.[20]

In a schedule established by GPRAMA, OMB and agencies are to develop and publish new CAP goals, APGs, and strategic plans (with updated strategic objectives) in February 2018.

Performance Reviews

GPRAMA and related OMB guidance require agencies to regularly assess their progress in achieving goals and objectives through performance reviews.

- **Data-driven reviews:** Agency leaders and managers are to use regular meetings, at least quarterly, to review data and drive progress toward key performance goals and other management-improvement priorities.[21] For each APG, GPRAMA requires agency leaders to conduct reviews at least quarterly to assess progress toward the goal, determine the risk of the goal not being met, and develop strategies to improve performance.[22] Similarly, the Director of OMB, with relevant parties, is to review progress toward each CAP goal.[23]
- **Strategic reviews:** OMB guidance directs agency leaders to annually assess progress toward achieving each strategic objective using a broad range of evidence.[24]

Leadership Positions and Council

GPRAMA establishes certain senior leadership positions and a council, as described below.

- **Chief Operating Officer (COO):** The deputy agency head, or equivalent, is designated COO, with overall responsibility for improving agency management and performance.[25]

[20]31 U.S.C. § 1120(b).

[21]OMB, Circular No. A-11, pt 6, §§ 270.3-270.7 (2017).

[22]31 U.S.C. § 1121(b).

[23]31 U.S.C. § 1121(a).

[24]See OMB, Circular No. A-11, pt 6, §§ 270.8-270.25 (July 2017). GPRAMA requires OMB to annually determine whether agencies have met performance goals and objectives outlined in their performance plans and submit a report on unmet goals to the respective agency heads, congressional oversight committees, and GAO. 31 U.S.C. § 1116(f).

[25]31 U.S.C. § 1123.

- **Performance Improvement Officer (PIO):** Agency heads are to designate a senior executive within the agency as the PIO. The PIO reports directly to the COO and assists the agency head and COO with various performance management activities.[26]
- **Goal leaders:** Goal leaders are responsible for developing strategies to achieve goals, managing execution, and regularly reviewing performance.[27] GPRAMA requires goal leaders for CAP goals and agency performance goals, including APGs.[28] OMB guidance directs agencies to designate goal leaders for strategic objectives.[29]
- **Performance Improvement Council (PIC):** The PIC is charged with assisting OMB to improve the performance of the federal government and achieve the CAP goals.[30] The PIC is chaired by the Deputy Director for Management at OMB and includes agency PIOs from each of the 24 CFO Act agencies as well as other PIOs and individuals designated by the chair. Among its responsibilities, the PIC is to work to resolve government-wide or crosscutting performance issues, and facilitate the exchange among agencies of practices that have led to performance improvements within specific programs, agencies, or across agencies.

Transparency and Public Reporting

GPRAMA includes several provisions related to providing the public and Congress with information, as described below.

- **Performance.gov:** GPRAMA calls for a single, government-wide performance website to communicate government-wide and agency performance information.[31] Among other things, the website—implemented by OMB as Performance.gov—is to include (1) quarterly progress updates on CAP goals and APGs; (2) an inventory of all federal programs; and (3) agency strategic plans, annual performance plans, and annual performance reports.

[26]31 U.S.C. § 1124.

[27]OMB, Circular No. A-11, pt 6, § 200.15 (2017).

[28]31 U.S.C. §§ 1115(a)(3), 1115(b)(5)(D), 1120(b)(1)(C).

[29]OMB, Circular No. A-11, pt 6, § 210.9 (2017).

[30]Originally created by a 2007 executive order, GPRAMA establishes the PIC in law. See Executive Order No. 13450, *Improving Government Program Performance*, 72 Fed. Reg. 64519 (Nov. 13, 2007). 31 U.S.C § 1124(b).

[31]31 U.S.C. § 1122; Pub. L. No. 111-352, § 10(a).

- **Reporting burden:** GPRAMA establishes a process to reexamine the usefulness of certain existing congressional reporting requirements.[32] Specifically, GPRAMA requires an annual review (including congressional consultation), based on OMB guidance, of agencies' reporting requirements to Congress. Additionally, OMB is to include in the budget a list of plans and reports determined to be outdated or duplicative and may submit legislation to eliminate or consolidate such plans or reports.

The Administration's Plans for Federal Performance Management

In early 2017, the administration announced several efforts that are intended to improve government performance. The 2018 Budget Blueprint states that the President's Management Agenda will seek to improve the federal government's effectiveness by using evidence-based approaches, balancing flexibility with accountability to better achieve results, improving mission support functions, and developing and monitoring critical performance measures.[33] In addition, OMB issued several memoranda detailing the administration's plans to improve government performance by reorganizing the government, reducing the federal workforce, and reducing federal agency burden.[34]

A number of these efforts, which are to leverage GPRAMA and our past work, have the potential to further progress in addressing key governance challenges. As part of reorganization efforts, OMB and agencies are developing government-wide and agency reform plans, respectively, that are to leverage various GPRAMA provisions. For example, an April 2017 memorandum states that OMB intends to monitor implementation of the reform plans using CAP goals, APGs, annual strategic reviews, and Performance.gov.[35] The government-wide plan also is to include crosscutting reform proposals, such as merging agencies or programs that have similar missions. To that end, the memorandum states agencies should consider our reports, including our work on fragmentation, overlap, and duplication, as well as inspectors general reports.

[32]31 U.S.C. § 1125. Reporting requirements are those plans or reports to be produced in accordance with statute or as directed in congressional reports.

[33]OMB, *America First: A Budget Blueprint to Make America Great Again* (March 2017).

[34]See, for example, OMB, *Reducing Burden for Federal Agencies by Rescinding and Modifying OMB Memoranda,* M-17-26 (June 15, 2017), and M-17-22.

[35]OMB, M-17-22.

Despite Progress in Selected Areas, the Executive Branch Needs to Take Additional Actions to Manage Crosscutting Issues

Agencies Have Made Progress in Some Areas, but Continued Attention Is Needed to Better Manage Crosscutting Issues

Many of the meaningful results that the federal government seeks to achieve, such as those related to ensuring public health, providing homeland security, and promoting economic development, require the coordinated efforts of more than one federal agency, level of government, or sector. For more than 2 decades, we have reported on agencies' missed opportunities for improved collaboration through the effective implementation of GPRA and, more recently, GPRAMA.[36] Our reports also have demonstrated that collaboration across agencies is critical to address issues of fragmentation, overlap, and duplication as well as many of the areas on our High-Risk List.

Fragmentation, Overlap, and Duplication: Since 2011, our annual reports have identified 133 crosscutting areas that require the coordinated effort of more than one federal organization, level of government, or sector.[37] For instance, for the area of federal grant awards, we found in January 2017 that the National Park Service (NPS), Fish and Wildlife Service, Food and Nutrition Service, and Centers for Disease Control and Prevention (CDC) had not established guidance and formal processes to

[36]See, for example, GAO-15-819; GAO, *Results-Oriented Government: Practices That Can Enhance and Sustain Collaboration among Federal Agencies*, GAO-06-15 (Washington, D.C.: Oct. 21, 2005); *Results-Oriented Government: GPRA Has Established a Solid Foundation for Achieving Greater Results*, GAO-04-38 (Washington, D.C.: Mar. 10, 2004); *Managing for Results: Barriers to Interagency Coordination*, GAO/GGD-00-106 (Washington, D.C.: Mar. 29, 2000); and *Managing for Results: Using the Results Act to Address Mission Fragmentation and Program Overlap*, GAO/AIMD-97-146 (Washington, D.C.: Aug. 29, 1997).

[37]The 133 areas cover fragmentation, overlap, or duplication in government activities. Each area includes one or more specific actions that we have recommended to Congress or executive branch agencies to reduce, eliminate, or better manage fragmentation, overlap, or duplication.

ensure their grant-management staff review applications for potential duplication and overlap among grants in their agencies before awarding.[38] We recommended that these agencies do so, and they agreed. As of August 2017, these agencies had taken several actions to address the recommendation. For example, the Department of the Interior (Interior) provided documentation showing that the Fish and Wildlife Service now requires discretionary grant applicants to provide a statement that addresses whether there is any overlap or duplication of proposed projects or activities to be funded by the grant. Fish and Wildlife also updated its guidance to grant awarding offices instructing them to perform a potential overlap and duplication review of all selected applicants prior to award. Our Action Tracker provides details on the status of actions from our annual reports.[39]

Within the 133 crosscutting areas, since 2011 we have identified 315 targeted actions where opportunities exist to better manage fragmentation, overlap, and duplication, including 29 new actions in our most recent report issued in April 2017.[40] We found that the executive branch and Congress addressed 145 (46 percent) of the 315 actions. For example, in November 2014, we recommended that the U.S. Coast Guard and Consumer Product Safety Commission establish a formal approach to coordination (such as a memorandum of understanding) to facilitate information sharing; better leverage their resources; and address challenges, including those related to fragmentation and overlap that we identified.[41] In response to this recommendation, the two agencies signed a formal policy document to govern their coordination in May 2015. This policy document outlined procedures for determining jurisdictional

[38]GAO, *Grants Management: Selected Agencies Should Clarify Merit-Based Award Criteria and Provide Guidance for Reviewing Potentially Duplicative Awards*, GAO-17-113 (Washington, D.C.: Jan. 12, 2017).

[39]https://www.gao.gov/duplication/action_tracker/all_areas.

[40]GAO-17-491SP. Of these 315 actions, 280 are directed to executive branch agencies and 35 are for congressional consideration. Beyond those actions, which are specific to the 133 areas of fragmentation, overlap, or duplication, our annual reports also have identified 145 areas and 409 related actions where the federal government could achieve cost savings or enhance revenue. Of those 409 actions, 347 are directed to executive branch agencies and 62 are for congressional consideration. As of March 2017, 151 of the 409 related actions (37 percent) had been addressed, and 258 (63 percent) had not yet been fully addressed.

[41]GAO, *Consumer Product Safety Oversight: Opportunities Exist to Strengthen Coordination and Increase Efficiencies and Effectiveness*, GAO-15-52 (Washington, D.C.: Nov. 19, 2014).

authority for recreational boat-associated equipment and marine safety items. Specifically, the procedures clarified that upon receiving notice of a possible defect, the agency receiving such notice shall determine whether the item properly falls within its jurisdiction, and if not, initiate discussions to determine the appropriate jurisdiction. These new procedures should help the agencies share information and leverage each other's resources so they can better ensure that recreational boat-associated equipment and marine safety items are fully regulated.

However, more work is needed on the remaining 170 actions (54 percent) that have not been fully addressed. For example, in July 2016, we reported that four federal agencies—the Departments of Defense, Education, Health and Human Services, and Justice—manage at least 10 efforts to collect data on sexual violence, which differ in target population, terminology, measurements, and methodology.[42] We found that data collection efforts use 23 different terms to describe sexual violence. Data collection efforts also differed in how they categorized particular acts of sexual violence, the context in which data were collected, data sources, units of measurement, and time frames. We recommended that OMB convene an interagency forum to better manage fragmentation of efforts to collect sexual violence data. In commenting on that report, OMB stated it would consider implementing the action in the future but did not believe it was the most effective use of resources at that time, in part because the agencies were not far enough along in their research. In response, we stated that given the number of federal data collection efforts, the range of differences across them, and the potential for causing confusion, it would be beneficial for agencies to discuss these differences and determine whether they are, in fact, necessary. As of July 2017, OMB had not provided an update on the status of this recommendation.

High-Risk List: Since the early 1990s, our high-risk program has focused attention on government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement or that are in need of transformation to address economy, efficiency, or effectiveness challenges. As of February 2017, there were 34 high-risk areas covering a wide range of issues including human capital management, modernizing the U.S. financial regulatory system, and ensuring the security of federal information systems and cyber critical infrastructure. Many of these high-

[42]GAO-17-317 and GAO, *Sexual Violence Data: Actions Needed to Improve Clarity and Address Differences Across Federal Data Collection Efforts*, GAO-16-546 (Washington, D.C.: July 19, 2016).

risk areas require a coordinated response from more than one branch of government, agency, or sector.

In the time between our 2015 and 2017 High-Risk Updates, many of these high-risk areas on our list demonstrated solid progress. During that period, 15 high-risk areas fully met at least one of the five criteria required for removal from the High-Risk List.[43] In many cases, progress was possible through the joint efforts of Congress and leadership and staff in agencies. For example, Congress passed over a dozen laws following our 2015 High-Risk Update to help address high-risk issues. In addition, in 2017, we removed one high-risk area on managing terrorism-related information, because significant progress had been made to strengthen how intelligence on terrorism, homeland security, and law enforcement is shared among federal, state, local, tribal, international, and private sector partners. Despite this progress, continued oversight and attention is also warranted given the issue's direct relevance to homeland security as well as the constant evolution of terrorist threats and changing technology.

Our February 2017 High-Risk Update also highlighted a number of long-standing high-risk areas that require additional attention. We also added three new crosscutting areas to incorporate the management of federal programs that serve tribes and their members, the government's environmental liabilities, and the 2020 decennial census. Based on our body of work on federal programs that serve tribes and their members, we concluded that federal agencies had (1) ineffectively administered Indian education and health care programs and (2) inefficiently fulfilled their responsibilities for managing the development of Indian energy resources.[44] For example, we identified numerous challenges facing Interior's Bureau of Indian Education (BIE) and Bureau of Indian Affairs, and the Department of Health and Human Services' (HHS) Indian Health Service (IHS), in administering education and health care services. We concluded that these challenges put the health and safety of American

[43]Agencies can demonstrate progress by addressing our five criteria for removal from the High-Risk List: leadership commitment, agency capacity, an action plan, monitoring efforts, and demonstrated progress.

[44]GAO, *Indian Health Service: Actions Needed to Improve Oversight of Quality of Care*, GAO-17-181 (Washington, D.C.: Jan. 9, 2017); *Indian Energy Development: Additional Actions by Federal Agencies Are Needed to Overcome Factors Hindering Development*, GAO-17-43 (Washington, D.C.: Nov. 10, 2016); *Indian Health Service: Actions Needed to Improve Oversight of Patient Wait Times*, GAO-16-333 (Washington, D.C.: Mar. 29, 2016); and *Indian Affairs: Key Actions Needed to Ensure Safety and Health at Indian School Facilities*, GAO-16-313 (Washington, D.C.: Mar. 10, 2016).

Indians served by these programs at risk. In May 2017, we issued two additional reports on accountability for school construction and safety at schools funded by BIE.[45] Although these agencies have taken some actions to address recommendations we made related to Indian programs, about 50 recommendations have yet to be fully resolved. We are monitoring federal efforts to address the unresolved recommendations. We also are reviewing IHS's workforce, and tribal nations' management and use of their energy resources.

The Executive Branch Could Better Leverage GPRAMA Implementation to Work across Organizational Boundaries

Many of the crosscutting areas highlighted by our annual reports on fragmentation, overlap, and duplication and designated as high-risk would benefit from enhanced collaboration among the federal agencies involved in them. GPRAMA establishes a framework aimed at taking a more crosscutting and integrated approach to focusing on results and improving government performance. Our survey results and past work demonstrate that agencies continue to face difficulties when working together on crosscutting issues, but also that implementing certain GPRAMA requirements can have a positive effect on collaboration.

An item related to coordination in our survey of federal managers is statistically significantly lower in 2017, relative to our previous survey in 2013 and our initial survey in 1997. In 2017, an estimated 43 percent of managers agreed that they use information obtained from performance measurement to a great or very great extent when coordinating program efforts with internal or external organizations (compared to an estimated 50 percent in 2013 and an estimated 57 percent in 1997).[46] Moreover, our past work has found that agencies face a variety of challenges when working across organizational boundaries to deliver programs and improve performance.[47] For example, our work has found that interagency groups have, at times, encountered difficulty clarifying roles

[45]GAO, *Indian Affairs: Further Actions Needed to Improve Oversight and Accountability for School Safety Inspections*, GAO-17-421 (Washington, D.C.: May 24, 2017) and *Indian Affairs: Actions Needed to Better Manage Indian School Construction Projects*, GAO-17-447 (Washington, D.C.: May 24, 2017).

[46]Survey item abbreviated. See survey item 7g in GAO-17-776SP for details.

[47]See, for example, GAO, *Managing For Results: Implementation Approaches Used to Enhance Collaboration in Interagency Groups*, GAO-14-220 (Washington, D.C.: Feb. 14, 2014); GAO-06-15; GAO-04-38; and GAO/GGD-00-106.

and responsibilities or developing shared outcomes and performance measures.[48]

In contrast, our past work demonstrates that implementing GPRAMA provisions can improve collaboration. For example, in May 2016, we found that OMB and the PIC updated the governance structure for CAP goals to include both agency-level and Executive Office of the President goal leaders and held regular, senior-level reviews on CAP goal progress.[49] Moreover, CAP goal teams told us that the CAP goal designation increased leadership attention and improved interagency collaboration on their crosscutting issues. Furthermore, our prior work has found that priority goals and related data-driven reviews have also been used to help manage crosscutting issues and enhance collaboration.

Priority Goals and Related Reviews Can Help Address Crosscutting Issues

Various GPRAMA requirements are aimed at improving agencies' coordination of efforts to address crosscutting issues.[50] As with our 2013 survey, our 2017 survey continues to show that CAP goals, APGs, and related data-driven reviews—also called quarterly performance reviews (QPR)—are associated with reported higher levels of collaboration with internal and external stakeholders. For example, our 2017 survey data indicate that about half of federal managers (an estimated 54 percent) reported they were somewhat or very familiar with CAP goals. Among these individuals, those who viewed their programs as contributing to CAP goals to a great or very great extent (36 percent) were more likely to report collaborating outside their program to a great or very great extent to help achieve CAP goals (62 percent), as shown in figure 2. Our analysis shows a similar pattern exists for APGs and QPRs.

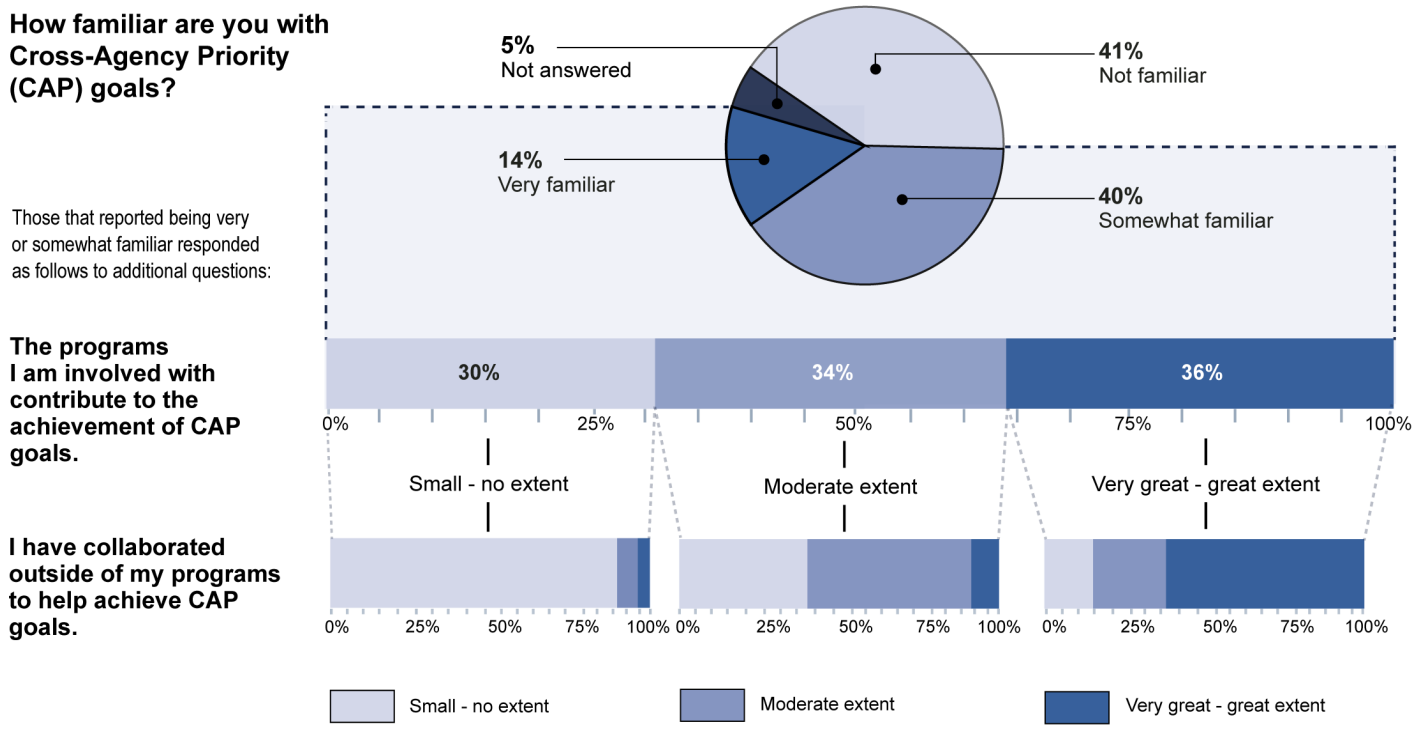
[48]GAO-14-220 and GAO, *Managing For Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, GAO-12-1022 (Washington, D.C.: Sept. 27, 2012).

[49]GAO, *Managing for Results: OMB Improved Implementation of Cross-Agency Priority Goals, But Could Be More Transparent About Measuring Progress*, GAO-16-509 (Washington, D.C.: May 20, 2016).

[50]Committee on Homeland Security and Governmental Affairs, *GPRA Modernization Act of 2010*, S. Rep. No. 111-372, (2010), at 3.

Figure 2: More Managers Report Collaborating outside Their Programs When They View Their Program as Contributing to a "Great" or "Very Great" Extent to Achieving the Cross-Agency Priority Goals

Estimated Percentages



Source: GAO analysis of survey results. I GAO-17-775

Notes: All survey items have a margin of error of +/- 11 percentage points or less at the 95 percent confidence level. Survey items abbreviated. See survey items 14, 15b, and 15c in GAO-17-776SP for details.

Our past work also has highlighted ways in which OMB and agencies could better implement GPRAMA's crosscutting provisions—many of which have been addressed. A continued focus on fully and effectively implementing these provisions will be important as OMB and agencies establish new CAP goals and APGs, and assess progress toward them through related QPRs.

Cross-agency priority (CAP) goals: In May 2012 and June 2013, we found that OMB had not always identified relevant agencies and program

activities as contributors to the initial set of CAP goals.[51] OMB took actions in response to our recommendations to include relevant contributors. Our most recent review, in May 2016, found that all relevant contributors had been identified for a subsequent set of CAP goals.[52] In that report, we also found that OMB and the PIC had improved implementation of the CAP goals, in part, by helping agencies build their capacity to contribute to implementing the goals. Appendix II summarizes our past recommendations related to GPRAMA and the actions agencies have taken to address them.

Agency priority goals (APGs): In April 2013, we found that agencies did not fully explain the relationship between their APGs and crosscutting efforts.[53]

- **Identify contributors:** Similar to OMB's responsibilities with the CAP goals, agencies are to identify the various organizations and programs that contribute to each of their performance goals, including APGs.[54] We found that agencies identified internal contributors for their APGs, but did not list external contributors in some cases. We recommended that the Director of OMB ensure that agencies adhere to OMB's guidance for website updates by providing complete information about the organizations, program activities, regulations, tax expenditures, policies, and other activities—both within and external to the agency—that contribute to each APG. In response, in April 2015, OMB asked agencies to identify organizations, program activities, regulations, policies, tax expenditures, and other activities contributing to their 2014-2015 APGs. Based on an analysis of the final quarterly updates

[51]GAO, *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges*, GAO-13-518 (Washington, D.C.: June 26, 2013) and *Managing For Results: GAO's Work Related to the Interim Crosscutting Priority Goals under the GPRA Modernization Act*, GAO-12-620R (Washington, D.C.: May 31, 2012). OMB is to identify the relevant agencies and program activities among other activities that contribute to CAP goals. 31 U.S.C. §§ 1115(a)(2) and 1122(c).

[52]GAO-16-509.

[53]GAO, *Managing For Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act*, GAO-13-174 (Washington, D.C.: Apr. 19, 2013).

[54]GPRAMA requires agencies to identify the organizations, program activities, regulations, policies, and other activities—both within and external to the agency—that contribute to each of their performance goals, including APGs. 31 U.S.C. §§ 1115(b)(5)(C) and 1122(b)(3)(C). In addition, OMB guidance directs agencies to identify the tax expenditures that contribute to each APG. OMB, Circular No. A-11, pt 6, § 210.9 (2017).

for those APGs, published in December 2015, we found that agencies made progress in identifying external organizations and programs for their APGs.

- **Describe how agency goals contribute to CAP goals:** Agencies generally did not identify how their APGs contributed to CAP goals. We recommended that OMB direct agencies to describe in their performance plans how the agency's performance goals—including APGs—contribute to any of the CAP goals as required by GPRAMA.[55] In response, in July 2013, OMB updated its guidance directing agencies to include a list of the CAP goals to which the agency contributes and explain the agency's contribution to them in their strategic plans, performance plans, and performance reports.

Data-driven reviews: For their data-driven reviews of agency priority goals, agencies are to include, as appropriate, relevant personnel within and outside the agency who contribute to the accomplishment of each goal.[56] However, in February 2013, we found that most Performance Improvement Officers (PIO) we surveyed (16 of 24) indicated that there was little to no involvement in these reviews from external officials who contribute to achieving agency goals.[57] We recommended that OMB and the PIC help agencies extend their QPRs to include, as relevant, representatives from outside organizations that contribute to achieving their APGs. OMB staff told us that they generally concurred with the recommendation, but believed it would not always be appropriate to regularly include external representatives in agencies' data-driven reviews, which they considered to be internal management meetings.

In a subsequent review, we found in July 2015 that PIOs at 21 of the 22 agencies we surveyed said that their data-driven reviews had a positive effect on collaboration among officials from different offices or programs

[55]31 U.S.C. § 1115(b)(3)(B).

[56]OMB, Circular No. A-11, pt 6, § 270.5 (2017). GPRAMA requires agencies to coordinate not less than quarterly with relevant personnel within and outside the agency who contribute to the accomplishment of each priority goal. 31 USC § 1121(b)(2).

[57]GAO, *Managing for Results: Data-Driven Performance Reviews Show Promise But Agencies Should Explore How to Involve Other Relevant Agencies*, GAO-13-228 (Washington, D.C.: Feb. 27, 2013).

within the agency.[58] Despite the positive effects, most agency PIOs (17) indicated that there continued to be little to no involvement in the reviews from external officials who contribute to achieving agency goals. In May 2016, OMB and PIC staff reported that, in response to our earlier recommendation, they were working with agencies to identify examples where agencies included representatives from outside organizations in data-driven reviews, and to identify promising practices based on those experiences. PIC staff told us they would disseminate any promising practices identified through the PIC Internal Reviews Working Group and other venues. In August 2017, OMB staff told us they plan to hold a summit with agencies later in the year to discuss implementing various performance management requirements, which could include agencies highlighting experiences and promising practices related to involving external officials in their data-driven reviews. We continue to believe data-driven reviews should include any relevant contributors from outside organizations and will continue to monitor progress.

Despite the important role priority goals and related reviews can play in addressing crosscutting issues and enhancing collaboration, OMB recently removed the priority status of the current sets of priority goals.[59] According to OMB staff, removing the priority designation from CAP goals and APGs returned them to regular performance goals, which are not subject to quarterly data-driven reviews or updates on the results of those reviews on Performance.gov. In a June 2017 memorandum, OMB stated that CAP goals and APGs are intended to focus efforts toward achieving the priorities of current political leadership, and therefore reporting on the priority goals of the previous administration on Performance.gov was discontinued for the remainder of the period covered by the goals (through September 30, 2017, the end of fiscal year 2017).[60] The memorandum further noted that agencies and teams working on those goals should continue working on the current goals where they align with the priorities of the current administration.[61] Moreover, the memorandum states that agencies have flexibility in structuring their data-driven

[58]GAO, *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices*, GAO-15-579 (Washington, D.C.: July 7, 2015).

[59]The current set of CAP goals covers fiscal years 2014 through 2017, and APGs cover fiscal years 2016 and 2017.

[60]OMB, M-17-26.

[61]The memorandum directs agencies to work with OMB to make this determination.

reviews, but they should continue such reviews focused on agency priorities.

When asked about these actions, OMB staff told us that they believed they were working in line with the intentions of GPRAMA, which realigned the timing of goal setting with presidential terms, to better take into account changes in priorities. This is the first presidential transition since GPRAMA was enacted, and OMB staff told us they thought the act was unclear on how to handle priority goals during the changes in administrations and priorities.[62] They stated that it was not practical to continue reporting on the priority goals of the prior administration as agencies worked to develop new strategic plans and priority goals for publication in February 2018. Hence, they told us OMB ended the current round of CAP goals and directed agencies to remove the priority designation from the APGs, returning them to regular performance goals. OMB staff further told us that although the guidance was published in a June 2017 memorandum, these decisions had been made and previously communicated to agencies during the transition in administrations. Therefore, reporting on the fiscal year 2014-2017 CAP goals, fiscal year 2016-2017 APGs, and related reviews stopped much earlier in the year, well before goal cycles were planned to be completed on September 30, 2017.

OMB staff further stated that although the goals no longer had priority designations, work towards them largely continued in 2017. For example, one of the prior administration's CAP goals was to modernize the federal permitting and review process for major infrastructure projects.[63] OMB staff told us that they and agencies have continued many of the activities intended to achieve that goal, but they are no longer subject to quarterly data-driven reviews or updates on the results of these reviews on Performance.gov. Moreover, they expect most of this work will continue

[62]GPRAMA provides a means for responding to significant change. Specifically, GPRAMA authorizes OMB, with appropriate notification to Congress, to make adjustments to CAP goals to reflect significant changes in the federal government's operating environment. 31 U.S.C. § 1120(a)(2).

[63]The full goal statement was to modernize the federal permitting and review process for major infrastructure projects to reduce uncertainty for project applicants, reduce the aggregate time it takes to conduct reviews and make permitting decisions by half, and produce measurably better environmental and community outcomes.

towards a new and refocused CAP goal on infrastructure permitting modernization.[64]

OMB staff reaffirmed to us their intentions to resume implementation of CAP goals, APGs, and related data-driven reviews when the new planning and reporting cycle begins in February 2018. This is in line with stated plans to leverage various GPRAMA provisions to track progress of proposed government-wide and agency-specific reforms, as outlined in OMB's April 2017 memorandum on the reform plans. In addition, OMB's July 2017 update to its guidance for implementing GPRAMA similarly focuses on continued implementation of the act.[65]

Strategic Reviews and Program Inventory Also Could Help with Crosscutting Issues

Additional aspects of GPRAMA implementation could similarly help improve the management of crosscutting issues.

Strategic reviews: OMB's 2012 guidance implementing GPRAMA established a process in which agencies, beginning in 2014, were to conduct leadership-driven, annual reviews of their progress toward achieving each strategic objective established in their strategic plans.[66] As we found in July 2015, effectively implementing strategic reviews could help identify opportunities to reduce, eliminate, or better manage instances of fragmentation, overlap, and duplication.[67] Under OMB's guidance, agencies are to identify the various organizations, program activities, regulations, tax expenditures, policies, and other activities that

[64]An August 15, 2017, Executive Order directs the Director of OMB to establish, within 180 days, a CAP goal on infrastructure permitting modernization. Specifically, the goal is to ensure that (1) federal environmental reviews and authorization processes for infrastructure projects are consistent, coordinated, and predictable and (2) the time for the federal government's processing of environmental reviews and authorization decisions for new major infrastructure projects should be reduced to not more than an average of approximately 2 years. Executive Order No. 13807, *Establishing Discipline and Accountability in the Environmental Review and Permitting Process for Infrastructure Projects*, 82 Fed. Reg. 40463 (Aug. 15, 2017).

[65]OMB, Circular No. A-11, pt 6 (2017).

[66]OMB, Circular No. A-11, pt 6, § 270 (August 2012). OMB updated this guidance in subsequent annual revisions to Circular No. A-11. GPRAMA requires OMB to annually determine whether agencies have met performance goals and objectives outlined in their performance plans and submit a report on unmet goals to the respective agency heads, congressional oversight committees, and GAO. 31 U.S.C. § 1116(f).

[67]GAO, *Managing for Results: Practices for Effective Agency Strategic Reviews*, GAO-15-602 (Washington, D.C.: July 29, 2015).

contribute to each objective, both within and outside the agency.[68] Where progress in achieving an objective is lagging, the reviews are intended to identify strategies for improvement, such as strengthening collaboration to better address crosscutting challenges, or using evidence to identify and implement more effective program designs. If successfully implemented in a way that is open, inclusive, and transparent—to Congress, delivery partners, and a full range of stakeholders—this approach could help decision makers assess the relative contributions of various programs to a given objective. Successful strategic reviews could also help decision makers identify and assess the interplay of public policy tools that are being used to ensure that those tools are effective and mutually reinforcing, and that results are being efficiently achieved.

In July 2017, OMB released guidance which updated the status of the 2017 strategic reviews. Because agencies are currently developing new strategic goals and objectives, OMB stated that agencies may forego the reporting and categorization requirements for any current strategic objectives that an agency determines will be substantively different or no longer aligned with the current administration's policy, legislative, regulatory, or budgetary priorities.[69] In addition, OMB stated that while there will be no formal meetings between OMB and the agencies to discuss findings and related progress from the 2017 strategic reviews, it expects that agencies will continue to conduct strategic reviews or assess progress made toward strategic goals and objectives aligned with administration policy.[70] Furthermore, OMB stated that during this transition year, updates of progress on agency strategic objectives will only be published in the agency's annual performance report and will not be reported to Performance.gov. Full reporting through Performance.gov is to resume after new agency strategic plans are published in February 2018. Agencies are to include a progress update for strategic objectives as part of their progress update in their fiscal year 2017 annual performance reports. Agencies also must address next steps for

[68]OMB, Circular No. A-11, pt 6, § 210.9 (2017).

[69]OMB's guidance directed agencies to submit information to OMB annually that identifies between 10 and 20 percent of their objectives as either (1) demonstrating noteworthy progress, or (2) showing focus areas for improvement. According to OMB's guidance, this categorization is to ensure that OMB and each agency are able to discuss relative performance across the organization's mission, and prioritize analysis and decision making around the strategic objectives requiring the greatest attention. OMB, Circular No. A-11, pt 6, §§ 270.12 - 270.15 (2017).

[70]OMB, Circular No. A-11, pt 6, § 270.12 (2017).

performance improvement as part of their fiscal year 2019 annual performance plans.[71]

Program inventories: GPRAMA requires OMB to publish a list of all federal programs, along with related budget and performance information, on a central government-wide website.[72] Such a list could help decision makers and the public fully understand what the federal government does, how it does it, and how well it is doing. An inventory of federal programs could also be a critical tool to help decision makers better identify and manage fragmentation, overlap, and duplication across the federal government.

Agencies developed initial program inventories in May 2013, but since then have not updated or more fully implemented these inventories. In October 2014, we found several issues limited the completeness, comparability, and usefulness of the May 2013 program inventories.[73] OMB and agencies did not take a systematic approach to developing comprehensive inventories. For example, OMB's guidance in Circular No. A-11 presented five possible approaches agencies could take to define their programs and noted that agencies could use one or more of those approaches in doing so. We found that because the agencies used inconsistent approaches to define their programs, the comparability of programs was limited within agencies as well as government-wide. In addition, we found that the inventories had limited usefulness for decision making, as they did not consistently provide the program and related budget and performance information required by GPRAMA. Moreover, we found that agencies did not solicit feedback on their inventories from external stakeholders—which can include Congress, state and local governments, third party service providers, and the public. Doing so would have provided OMB and agencies an opportunity to ensure they were presenting useful information for stakeholder decision making. We concluded that the ability to tag and sort information about programs through a more dynamic, web-based presentation could make the inventory more useful. In October 2014, we made several recommendations to OMB to update relevant guidance to help develop a

[71]OMB, Circular No. A-11, pt 6, § 270.14 (2017).

[72]31 U.S.C. § 1122(a).

[73]GAO, *Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories*, GAO-15-83 (Washington, D.C.: Oct. 31. 2014).

more coherent picture of all federal programs and to better ensure relevant information is useful for decision makers. For example, we recommended that OMB revise its guidance to direct agencies to consult with relevant congressional committees and stakeholders on their approach to defining and identifying programs when developing or updating their inventories.

OMB staff generally agreed with these recommendations, but have not yet taken any actions to implement them. OMB's guidance for the program inventory has largely remained unchanged since 2014, when OMB postponed further development of the program inventory and eliminated portions of the guidance. For example, the guidance no longer describes, or provides directions for agencies to meet, GPRAMA's requirements for presenting related budget or performance information for each program. OMB decided to postpone implementing a planned May 2014 update to the program inventory in order to coordinate with the implementation of the public spending reporting required by the Digital Accountability and Transparency Act of 2014 (DATA Act).[74] OMB subsequently stated that it would not begin implementing the program inventory until after the DATA Act was implemented in May 2017, despite requirements for regular updates to the program inventory to reflect current budget and performance information.

The DATA Act is now being implemented, but OMB has postponed resuming the development of the program inventory. In July 2017, OMB staff told us that they are now considering how to align GPRAMA's program inventory provisions with future implementation of the Program Management Improvement Accountability Act (PMIAA).[75] This was reflected in OMB's July 2017 update to its guidance, which states that OMB is working with agencies to determine the right strategy to merge the implementation of the DATA Act and PMIAA with GPRAMA's program inventory requirements to the extent possible to avoid duplicating efforts.[76] For example, PMIAA requires OMB to coordinate with agency Program Management Improvement Officers to conduct portfolio reviews of agency programs to assess the quality and effectiveness of program management.

[74]Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014).

[75]Pub. L. No. 114-264, 130 Stat. 1371 (Dec. 14, 2016).

[76]OMB, Circular No. A-11, pt 6, § 280.7 (2017).

GPRAMA requires OMB to issue guidance for implementing the program inventory requirements, among other things.[77] Moreover, federal internal control standards state that organizations should clearly define what is to be achieved, who is to achieve it, how it will be achieved, and the time frames for achievement.[78] As described above, OMB's current guidance for the program inventory lacks some of those details—such as describing and providing direction to meet GPRAMA's requirements for budget and performance information—in part because OMB is working with agencies to determine a strategy for implementation. Ensuring all GPRAMA requirements are covered and taking action on our past recommendations would help OMB improve its guidance to more fully implement the program inventory and improve its usefulness.

To that end, in a report issued earlier this month, we identified a series of iterative steps that OMB could use in directing agencies to develop a useful inventory, as described in figure 3.[79] A useful inventory would consist of all programs identified, information about each program, and the organizational structure of the programs. Our work showed that the principles and practices of information architecture—a discipline focused on organizing and structuring information—offer an approach for developing such an inventory to support a variety of uses, including increased transparency for federal programs. Such a systematic approach to planning, organizing, and developing the inventory that centers on maximizing the use and usefulness of information could help OMB ensure the inventory is implemented in line with GPRAMA requirements and meets the needs of decision makers and the public, among others.

[77]31 USC § 1122(d).

[78]GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: September 2014). These particular actions relate to defining objectives to clearly identify risks and define risk tolerance. One type of objective is to ensure compliance with applicable laws and regulations.

[79]GAO, *Federal Programs: Information Architecture Offers a Potential Approach for Inventory Development*, GAO-17-739 (Washington, D.C.: Sept. 28, 2017).

Figure 3: Potential Process for Developing a Federal Program Inventory Based on Information Architecture

Source: GAO. | GAO-17-775

OMB's guidance also lacks specific time frames, with associated milestones for resuming implementation of the program inventory requirements. As part of PMIAA's requirements, OMB is to issue standards, policies, and guidelines for program and project management for agencies by December 2017. OMB staff told us that, within a year after that, they expect to issue further guidance on moving forward with resuming the program inventory. However, that general time frame was not reflected in the July 2017 update to OMB's guidance. Providing specific time frames and associated milestones would bring the program inventory guidance in line with other portions of OMB's guidance for implementing GPRAMA requirements, which contains a timeline of various performance planning and reporting requirements, including specific dates for meeting those requirements and related descriptions of required actions. For example, OMB's July 2017 guidance identifies over 30 actions agencies should take between June 2017 and December 2018 to implement various GPRAMA provision.[80] More specific time frames and milestones related to the program inventory requirements would help agencies prepare for resumed implementation by allowing them to know what actions they would be expected to take and by when. Moreover, publicly disclosing planned implementation time frames and associated milestones also would help ensure that external stakeholders are prepared to engage with agencies as they develop and update their program inventories.

[80]OMB, Circular No. A-11, pt 6, § 200.23 (2017).

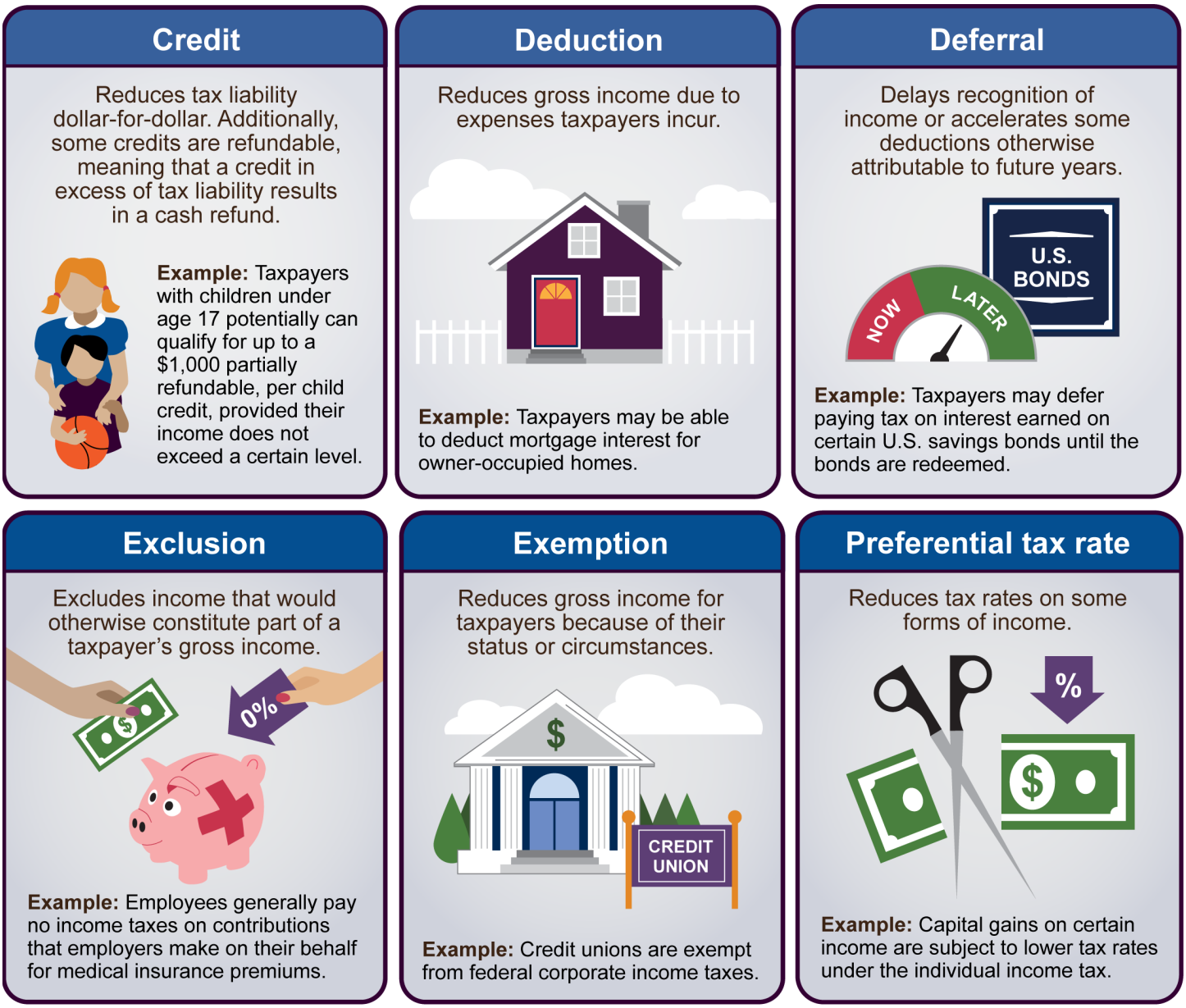
The Executive Branch Does Not Systematically Assess the Results Achieved by Tax Expenditures, Which Represent Over $1 Trillion in Annual Forgone Revenue

Effectively implementing various GPRAMA tools could help inform assessments of the performance of tax expenditures, which are reductions in tax liabilities that result from preferential provisions (figure 4). In fiscal year 2016, tax expenditures represented an estimated $1.4 trillion in forgone revenue, an amount greater than total discretionary spending that year.[81] Despite the magnitude of these investments, our work has also shown that little has been done to determine how well specific tax expenditures work to achieve their stated purposes and how their benefits and costs compare to those of spending programs with similar goals.[82]

[81]Aggregate tax expenditure estimates must be interpreted carefully because of inherent limitations in the meaning of the summed estimates. The sum of the specific tax expenditure estimates is useful for gauging the general magnitude of revenue forgone through provisions of the tax code, but does not take into account interactions between individual provisions.

[82]See, for example, GAO, *Tax Expenditures: Opportunities Exist to Use Budgeting and Agency Performance Processes to Increase Oversight*, GAO-16-622 (Washington, D.C.: July 7, 2016); GAO-13-518; *Tax Expenditures: Background and Evaluation Criteria and Questions*, GAO-13-167SP (Washington, D.C.: Nov. 29, 2012); *Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined*, GAO-05-690 (Washington, D.C.: Sept. 23, 2005); and *Tax Policy: Tax Expenditures Deserve More Scrutiny*, GAO/GGD/AIMD-94-122 (Washington, D.C.: June 3, 1994).

Figure 4: Examples of Six Types of Tax Expenditures



Source: GAO. I GAO-17-775

Note: These are the six types of tax expenditures identified in the Congressional Budget and Impoundment Control Act of 1974.

GPRAMA requires OMB to identify tax expenditures that contribute to the CAP goals.[83] In addition, OMB guidance directs agencies to identify tax expenditures that contribute to their strategic objectives and APGs.[84] However, our past work reviewing GPRAMA implementation found that OMB and agencies rarely identified tax expenditures as contributors to these goals.[85] Fully implementing our recommendation to identify how tax expenditures contribute to various goals could help the federal government establish a process for evaluating the performance of tax expenditures.

To that end, in May 2017, we provided the Director of OMB with three priority recommendations that require attention:

- **Develop framework for reviewing performance:** In June 1994, and again in September 2005, we recommended that OMB develop a framework for reviewing tax expenditure performance.[86] We explained that the framework should (1) outline leadership responsibilities and coordination among agencies with related responsibilities, (2) set a review schedule, (3) identify review methods and ways to address the lack of credible tax expenditure performance information, and (4) identify resources needed for tax expenditure reviews. Since their initial efforts in 1997 and 1999 to outline a framework for evaluating tax expenditures and preliminary performance measures, OMB and the Department of the Treasury (Treasury) have ceased to make progress and retreated from setting a schedule for evaluating tax expenditures.
- **Inventory tax expenditures:** In October 2014, we found that OMB had not included tax expenditures in the federal program inventory, and therefore was missing an opportunity to increase the transparency of tax expenditures and the outcomes to which they contribute.[87] We recommended that OMB should designate tax expenditures as a program type in relevant guidance, and develop, in coordination with the Secretary of the Treasury, a tax expenditure

[83]31 U.S.C. § 1115(a)(2).

[84]OMB, Circular No. A-11, pt. 6, § 210.9 (2017).

[85]See GAO-13-518 and GAO-12-620R for our past work related to initial CAP goal implementation, and GAO-13-174 for our review of the initial APGs.

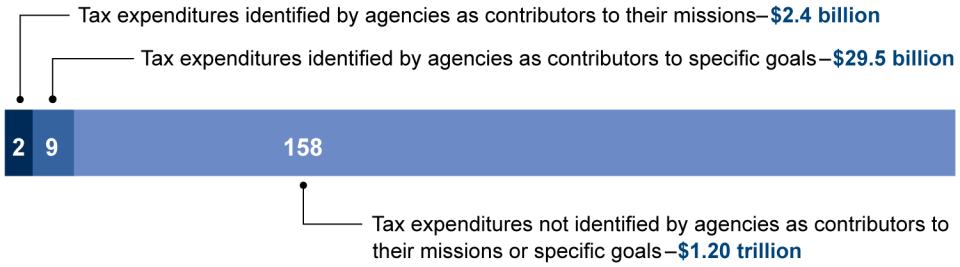
[86]GAO-05-690 and GAO/GGD/AIMD-94-122.

[87]GAO-15-83.

inventory that identifies each tax expenditure and provides a description of how the tax expenditure is defined, its purpose, and related budget and performance information. OMB staff said they neither agreed nor disagreed with these recommended actions. As noted earlier, OMB has not resumed updates to the program inventory. Therefore, OMB had not taken any actions in response to this recommendation, according to OMB staff as of July 2017.

- **Identify contributions to agency goals:** In July 2016, we found that agencies had made limited progress identifying tax expenditures' contribution to agency goals, as directed by OMB guidance.[88] As of January 2016, 7 of the 24 CFO Act agencies identified tax expenditures as contributing to their missions or goals. The 11 tax expenditure they identified—out of the 169 tax expenditures included in the President's Budget for Fiscal Year 2017—represented approximately $31.9 billion of the $1.2 trillion in estimated forgone revenues for fiscal year 2015. (See figure 5.) To help address this issue, we recommended that OMB, in collaboration with the Department of the Treasury, work with agencies to identify which tax expenditures contribute to their agency goals, as appropriate. In particular, we recommended that they identify which specific tax expenditures contribute to specific strategic objectives and APGs. In July 2017, OMB staff said they had taken no actions to address the recommendation.

Figure 5: Tax Expenditures Identified by Agencies as Contributing to Agency Goals or Missions, as of January 2016



Source: GAO. | GAO-17-775

Our July 2016 report also identified options for policymakers to further incorporate tax expenditures into federal budgeting processes, several of

[88]GAO-16-622.

which options align with the recommendations discussed above.[89] These options could help achieve various benefits, but we also reported that policymakers would need to consider challenges and tradeoffs in deciding whether or how to implement them. For example, one option was to require that all tax expenditures, or some subset of them, expire after a finite period. This option could result in greater oversight, requiring policymakers to explicitly decide whether to extend more or all tax expenditures. One consideration with this option is that it could lead to frequent changes in the tax code, such as from extended or expired tax expenditures, which can create uncertainty and make tax planning more difficult.

Long-standing Weaknesses Persist in Ensuring Performance Information Is Useful and Used; Expanded Use of Data-Driven Reviews Could Help Agencies Better Achieve Results

Federal Managers Generally Did Not Report Improvements in Their Use of Performance Information in Decision Making

Our previous work has shown that using performance information in decision making is essential to improving results.[90] Performance information can be used across a range of management activities, such as setting priorities, allocating resources, or identifying problems to be addressed. However, our work continues to show that agencies can better use performance information in decision making, as shown in the example in the text box below.

[89]GAO-16-622.

[90]See, for example, GAO-15-819; GAO-13-518; and GAO, *Managing For Results: Enhancing Agency Use of Performance Information for Management Decision Making*, GAO-05-927 (Washington, D.C.: Sept. 9, 2005).

Department of Justice (DOJ) Could Better Analyze Performance Information to Reduce Backlog in Immigration Courts

In June 2017, we found that the case backlog—cases pending from previous years that remain open at the start of a new fiscal year—at DOJ's Executive Office for Immigration Review (EOIR) courts more than doubled from fiscal years 2006 through 2015.[a] Stakeholders identified various factors that potentially contributed to the backlog, including continuances—temporary case adjournments until a different day or time. Our analysis of continuance records showed that the use of continuances increased by 23 percent from fiscal years 2006 through 2015.

We found that EOIR collects continuance data but does not systematically assess them. Systematically analyzing the use of continuances could provide EOIR officials with valuable information about challenges the immigration courts may be experiencing, such as with operational issues like courtroom technology malfunctions, or areas that may merit additional guidance for immigration judges. Further, using this information to potentially address operational challenges could help that office meet its goals for completing cases in a timely manner.

We recommended that the Director of EOIR systematically analyze immigration court continuance data to identify and address any operational challenges faced by courts or areas for additional guidance or training. EIOR agreed with this recommendation. EOIR stated that it supports conducting additional analysis of immigration court continuance data and recognizes that additional guidance or training regarding continuances may be beneficial to ensure that immigration judges use continuances appropriately in support of EOIR's mission to adjudicate immigration cases in a careful and timely manner. We will monitor EOIR's progress in taking these actions.

Source: GAO. I GAO-17-775

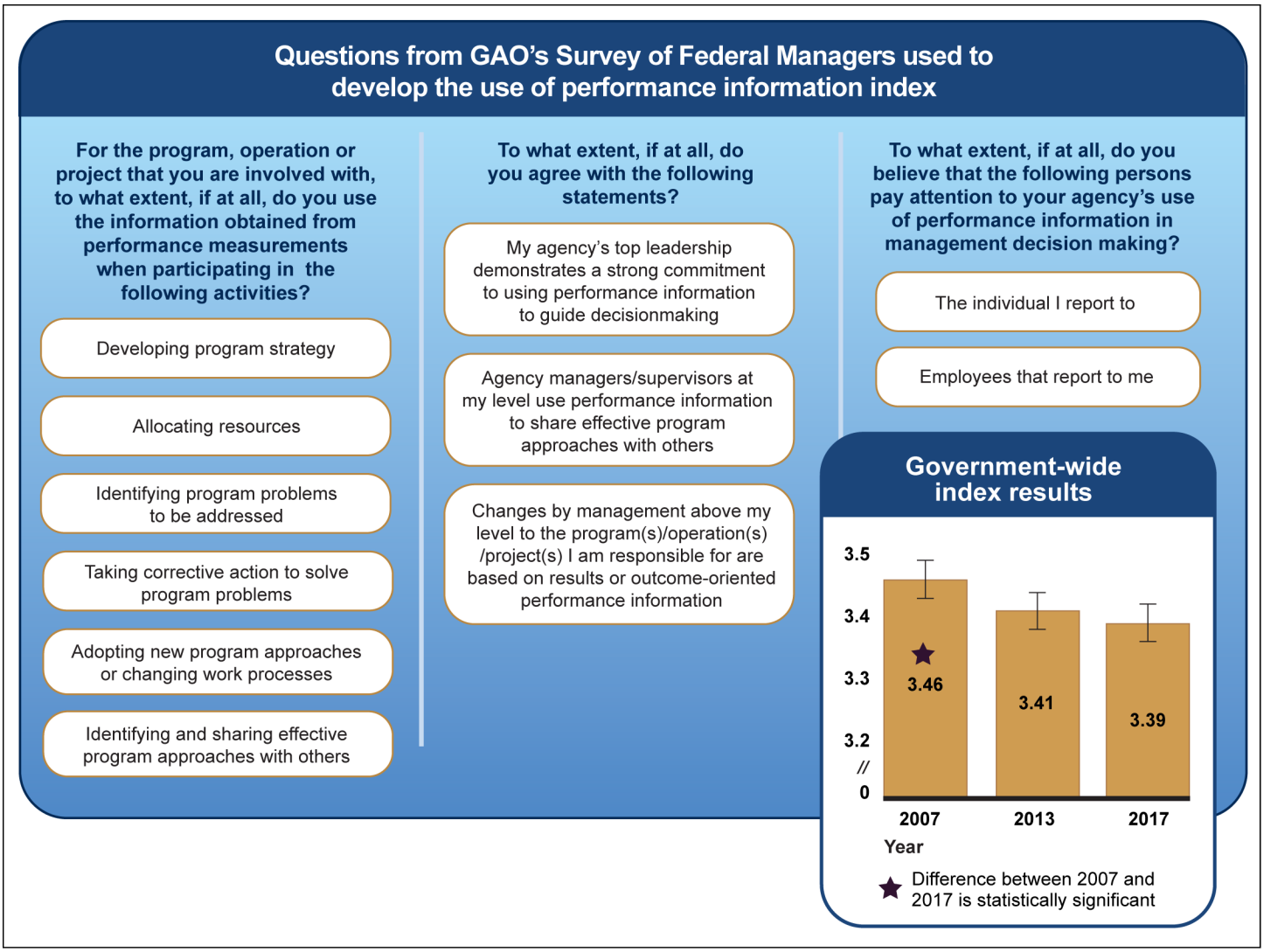
[a]GAO, *Immigration Courts: Actions Needed to Reduce Case Backlog and Address Long-Standing Management and Operational Challenges*, GAO-17-438 (Washington, D.C.: June 1, 2017).

Our 2017 survey of federal managers shows little change in their reported use of performance information. Using a set of survey questions, we previously developed an index that reflects the extent to which managers reported that their agencies used performance information for various

management activities and decision making.[91] The index suggests that government-wide use of performance information did not change significantly between 2013 and 2017, and it is statistically significantly lower relative to our 2007 survey, when we created the index. Figure 6 shows the questions included in the index and the government-wide results.

[91]The use of performance information index was developed using questions from our 2007 survey of federal managers. See GAO, *Government Performance: Lessons Learned for the Next Administration on Using Performance Information to Improve Results*, GAO-08-1026T (Washington, D.C.: July 24, 2008). The questions we used and reported on in the 2007 survey were slightly different from the ones that we used for the 2013 and 2017 surveys. To ensure comparability across years, we recalculated the 2007 index using the 2007 data for the updated set of questions. We used Cronbach's alpha, a measure of whether the variation in the scale captures the majority of the variation in the underlying items, to assess the cohesiveness of the questions we included in the index. For more information on this and the 2013 index, see GAO, *Managing for Results: Agencies' Trends in the Use of Performance Information to Make Decisions*, GAO-14-747 (Washington, D.C.: Sept. 26, 2014). For additional details about the 2017 index, see appendix I in this report.

Figure 6: Government-wide Use of Performance Information Index Shows No Change Relative to 2013



Source: GAO analysis of survey results. I GAO-17-775

Note: The index is an average of the questions listed above and runs from 1 to 5, where a 1 reflects that managers feel the agency engages "to no extent" and a 5 reflects that managers feel the agency engages "to a very great extent" in the use of performance information activities. Results are presented with 95 percent confidence intervals.

In regard to individual survey items, in 2017 federal managers reported no changes or decreases in their use of performance information when compared to our last survey and when those survey items were first introduced. These results are generally consistent with our last few

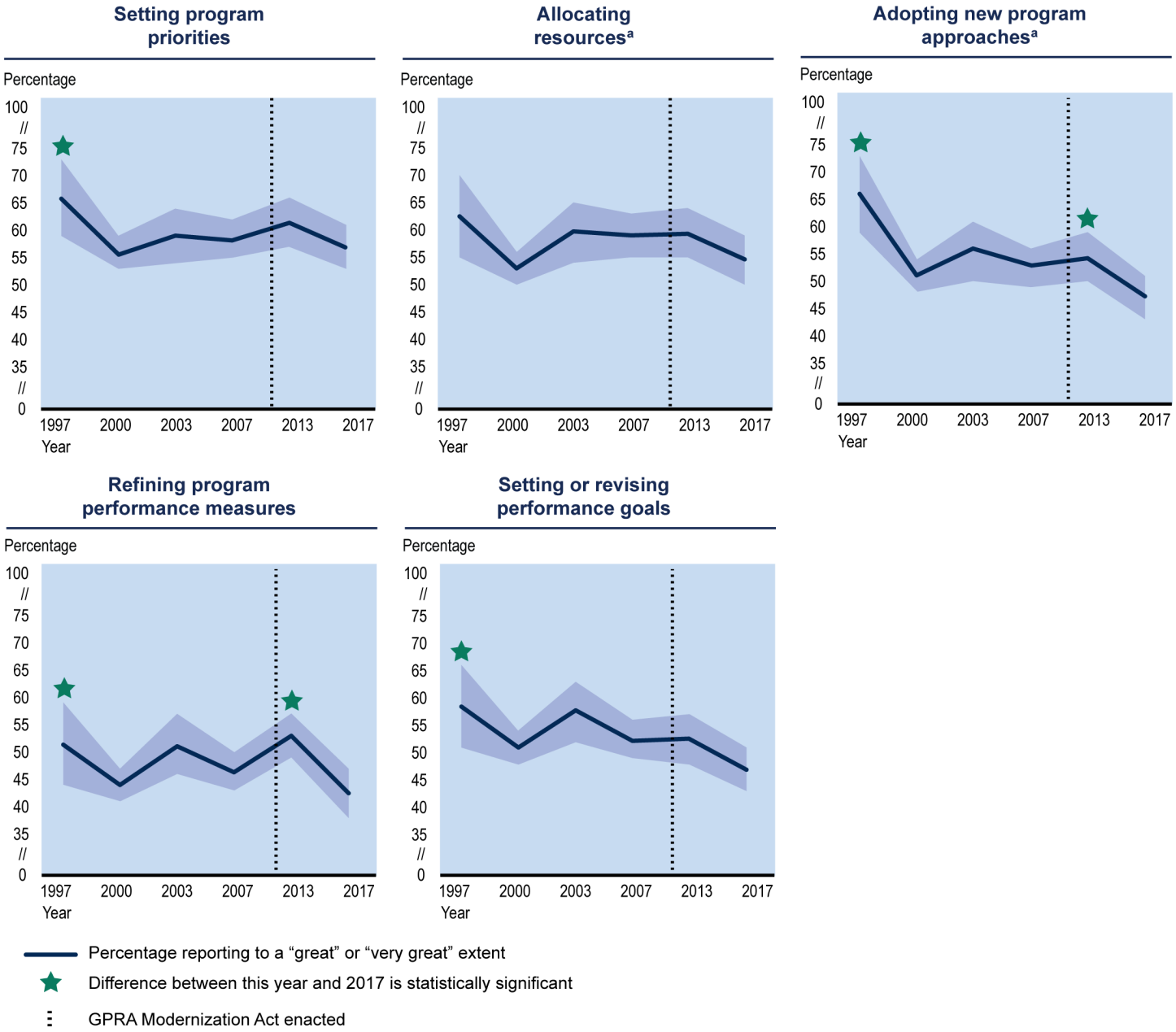
surveys.[92] For example, in 2008 we found that there had been little change in federal managers' reported use of performance information government-wide from 1997 to our 2007 survey. Citing those results, the Senate Committee on Homeland Security and Governmental Affairs report accompanying the bill that would become GPRAMA stated that agencies were not consistently using performance information to improve their management and results.[93] The report further stated that provisions in GPRAMA are intended to address those findings and increase the use of performance information to improve performance and results. However, five items that were highlighted in our 2008 statement on the 2007 survey results generally show no improvement when compared to the 2017 results, as shown in figure 7.

[92]See GAO-13-518 and GAO-08-1026T.

[93]S. Rep. No. 111-372, at 11-12 (2010).

Figure 7: Federal Managers' Reported Use of Performance Information for Selected Management Activities Has Generally Stayed the Same or Decreased Compared to Reported Levels in 1997 and Subsequent Enactment of GPRA Modernization Act

Estimates of Percentage Reporting to a "Great" or "Very Great" Extent, Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. | GAO-17-775

Notes: Survey items are presented based on the first year they were introduced. The percentages exclude nonrespondents and those who reported "no basis to judge." Survey items abbreviated. See survey items 7b, 7c, 7f, 7h, and 7i in GAO-17-776SP for details.

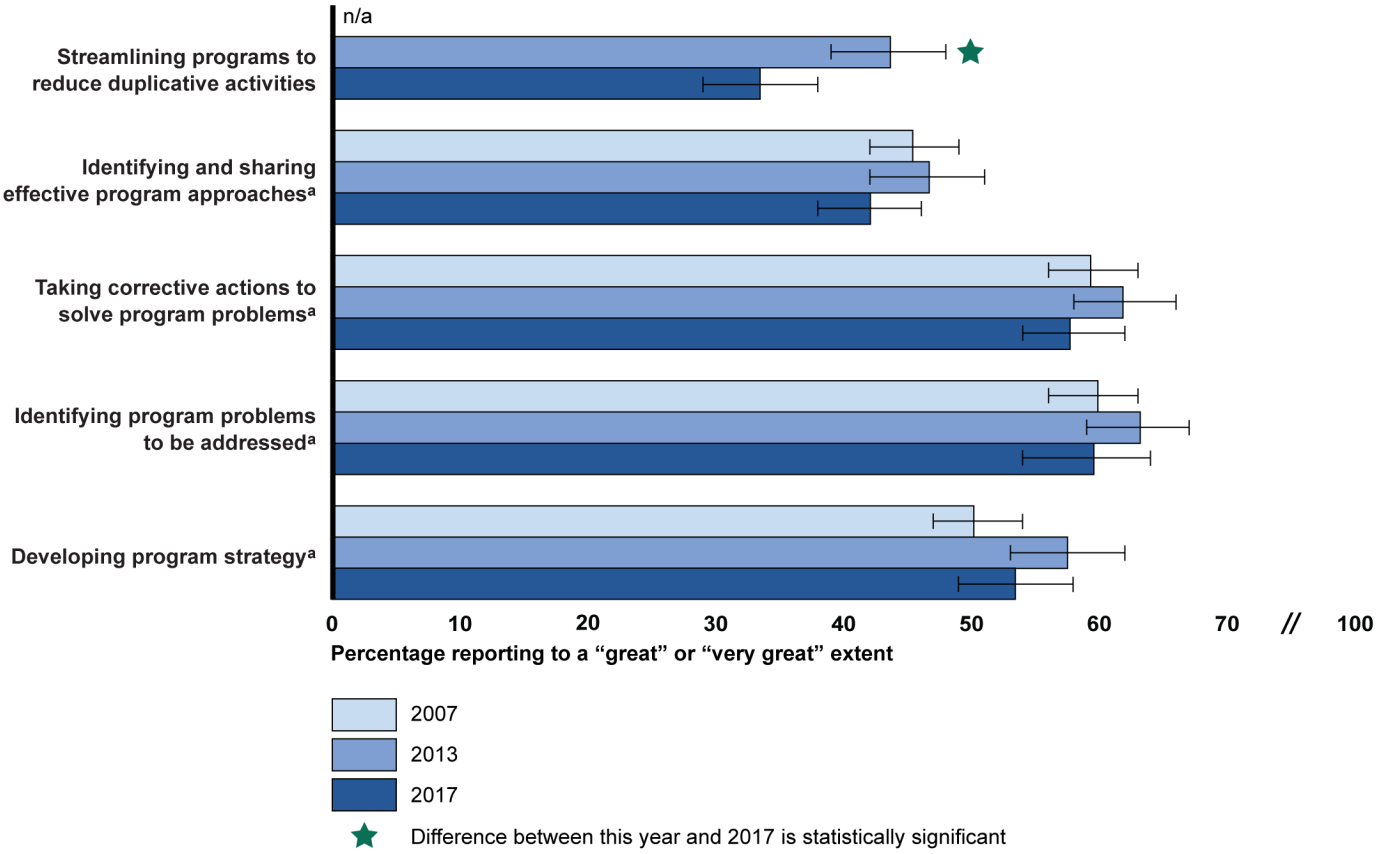
[a]Survey item was included in our use of performance information index.

The one exception is for managers' reported use of performance information to refine program performance measures. While this item was statistically significantly higher in 2013 relative to 2007—an estimated 46 percent to 53 percent—the 2017 result (43 percent) is a statistically significant decrease relative to 2013 and is not statistically different from the 2007 results. Another item, the use of performance information to adopt new program approaches or change work processes, also was statistically significantly lower in 2017 (47 percent) when compared to 2007 and 2013 (53 and 54 percent, respectively). This is of particular concern as agencies are developing their reform plans. Moreover, when compared to our 1997 survey, the 2017 results show four of the five items are statistically significantly lower, and the remaining item—allocating resources—has not changed.

Similarly, we found there was no improvement in 2017 for more recent survey items on other uses of performance information compared to the years in which they were introduced, as shown in figure 8.

Figure 8: Federal Managers' Reported Use of Performance Information for Selected Management Activities Has Generally Stayed the Same or Decreased Relative to When the Survey Items Were Introduced

Estimates of Percentage Reporting to a "Great" or "Very Great" Extent, Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. | GAO-17-775

Notes: Survey items are presented based on the first year they were introduced. The percentages exclude nonrespondents and those who reported "no basis to judge." Survey items abbreviated. See survey items 7a, 7d, 7e, 7m, and 7o in GAO-17-776SP for details.

[a]Survey item was included in our use of performance information index.

Although one item, on the use of performance information to develop program strategy, was statistically significantly higher in 2013 relative to 2007 (an estimated 58 and 51 percent, respectively), the 2017 result (53 percent) does not represent a statistically significant change from either of those years. Another item, on the use of performance information to streamline programs to reduce duplicative activities, is statistically significantly lower relative to 2013, when it was introduced (from 44 to 33

percent in 2017). This is especially concerning because streamlining and reducing duplication are to be key parts of agencies' reform plans.

There is one area in the survey where we saw improvement: an estimated 46 percent of managers agreed to a great or very great extent that employees who report to them pay attention to their agency's use of performance information in management decision making. That is statistically significantly higher relative to 2013 (40 percent), as well as when compared to when the item was introduced in 2007 (37 percent).[94] For a new and related item in the 2017 survey that asked managers the amount of attention their employees pay to the use of performance information in decision making when compared to 3 years ago, we found

- an estimated 48 percent reported that employees pay about the same attention, and
- 33 percent reported that employees pay somewhat or a great deal more attention.[95]

Federal Managers Generally Did Not Report Changes in Applying Management Practices That Promote the Use of Performance Information

In September 2005, we identified five practices that agencies can apply to enhance the use of performance information in their decision making and improve results:

- demonstrating management commitment;
- communicating performance information frequently and efficiently;
- improving the usefulness of performance information, such as by ensuring the accessibility of the information;
- developing the capacity to use performance information; and
- aligning agency-wide goals, objectives, and measures.[96]

Many of the requirements put in place by GPRAMA reinforce the importance of these practices. Our 2017 survey of federal managers

[94]Survey item abbreviated. See survey item 11d in GAO-17-776SP for details. This survey item was included in our use of performance information index.

[95]Survey item abbreviated. See survey item 12d in GAO-17-776SP for details.

[96]GAO-05-927. We developed a conceptual framework identifying these practices by conducting a literature review and interviewing experts and staff from five agencies (the Small Business Administration and the Departments of Commerce, Labor, Transportation, and Veterans Affairs).

includes a number of items related to these practices. However, the 2017 results suggest that managers have not effectively adopted them. In the following sections, we examine several of the practices to enhance the use of performance information and their related survey items further. In doing so, we also highlight a subset of six survey items related to these practices that, while separate from those in our use of performance information index, we found in September 2014 to have a statistically significant and positive relationship with it.[97]

Demonstrating Management Commitment

The commitment of agency leaders to results-oriented management is critical to increased use of performance information for policy and program decisions.[98] GPRAMA requires top leadership involvement in performance management, including leading data-driven performance reviews. However, we have previously reported that improvements are needed to strengthen leadership's commitment to use performance information, as discussed in the text box below.

[97]GAO-14-747. We found that the average use of performance information index for agencies increased when managers reported that their agencies engaged to a greater extent in these practices as reflected in these six particular survey items. For example, in 2013, Office of Personnel Management (OPM) managers responded more favorably than the government-wide average on several of the survey items related to these practices. OPM was one of the two agencies that experienced an increase in use of performance information from 2007 to 2013, as measured by our index.

[98]GAO-05-927 and GAO, *Managing for Results: Federal Managers' Views Show Need for Ensuring Top Leadership Skills*, GAO-01-127 (Washington, D.C.: Oct. 20, 2000).

Department of Defense Should Strengthen Leadership Responsibilities for Using Performance Information

In January 2005, we designated the Department of Defense's (DOD) approach to business transformation as high-risk because DOD had not taken the necessary steps to achieve and sustain business reform on a broad, strategic, department-wide, and integrated basis.[a] In the February 2017 update to our High-Risk List, we found that DOD had taken some positive steps to improve its business transformation efforts.[b] For example, DOD established the Defense Business Council to serve as a senior-level governance forum for its business functions.

However, DOD needs to show measureable and sustained positive outcomes in addressing the actions related to four of the five criteria for removal from the High-Risk List, one of which is leadership commitment. In that area, we found that DOD had not regularly led performance reviews to hold business function leaders accountable. We identified actions that DOD should take, including

- continuing to hold business function leaders accountable for diagnosing performance problems and identifying strategies for improvement, and
- leading regular DOD performance reviews regarding transformation goals and associated metrics and ensuring that business function leaders attend these reviews to facilitate problem solving.

In July 2017, DOD officials told us that the department's performance reviews have been put on hold until after the new Agency Strategic Plan is issued. We will review DOD's updated Agency Strategic Plan when it is issued (expected in February 2018, as required by GPRAMA) to see if it addresses continuing to hold business function leaders accountable for diagnosing performance problems and identifying strategies for improvement. We will continue to monitor the status of these actions.

Source: GAO. | GAO-17-775

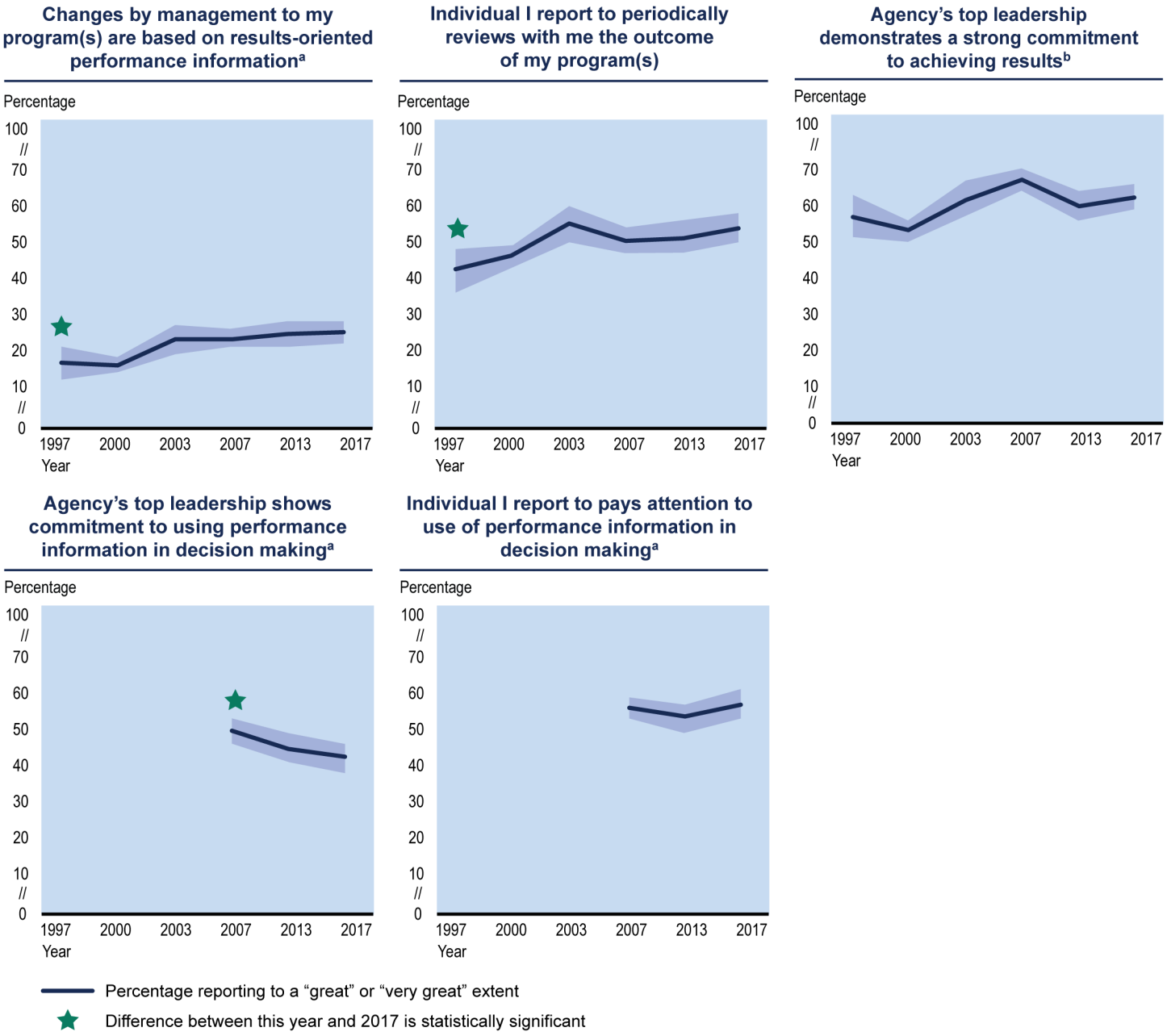
[a]GAO, *High-Risk Series: An Update*, GAO-05-207 (Washington, D.C.: January 2005).

[b]GAO, *High-Risk Series: Progress on Many High-Risk Areas, While Substantial Efforts Needed on Others*, GAO-17-317 (Washington, D.C.: Feb. 15, 2017).

Results from our 2017 survey show no statistically significant difference relative to 2013 in managers' perceptions of leaders' and supervisors' attention and commitment to the use of performance information. (See figure 9.)

Figure 9: No Change in Federal Managers' Perceptions about Leadership and Supervisor Commitment and Attention to Performance Information Compared to 2013

Estimates of Percentage Reporting to a "Great" or "Very Great" Extent, Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. I GAO-17-775

Notes: Survey items are presented based on the first year they were introduced. Survey items abbreviated. See survey items 9g, 9h, 10a, 10c, and 11c in GAO-17-776SP for details.

[a]Survey item was included in our use of performance information index.

[b]Survey item was statistically and positively related to our use of performance information index in 2013.

Three items are statistically significantly different from the years when they were introduced. Two items increased between 1997 and 2017: changes by management to my program(s) are based on results-oriented information (from an estimated 16 to 25 percent), and the individual I report to periodically reviews with me the outcomes of my program(s) (from 42 to 54 percent).[99] For the third item, top leadership demonstrates a strong commitment to using performance information to guide decision making, results decreased from 49 percent in 2007 to 42 percent in 2017.[100]

New items in the 2017 survey show some improvement in management commitment to the use of performance information in decision making. An estimated 36 percent of federal managers reported that, when compared to 3 years ago, the individual they report to pays somewhat or a great deal more attention to the use of performance information in decision making, while 46 percent said they pay about the same amount of attention.[101] Additionally, an estimated 21 percent of federal managers said that, when compared to 3 years ago, the head of their agency pays somewhat or a great deal more attention to the use of performance information in decision making, while 33 percent said they pay about the same amount of attention.[102]

Communicating Performance Information

Communicating performance information frequently and effectively throughout an agency can help to achieve the agency's goals.[103] GPRAMA includes requirements for communicating performance information, such as reporting progress updates for APGs at least quarterly. However, our prior work has found that some agencies could

[99]Survey items abbreviated. See survey items 10a and 10c in GAO-17-776SP for details.

[100]Survey item abbreviated. See survey item 9h in GAO-17-776SP for details. This survey item was included in our use of performance information index.

[101]Survey item abbreviated. See survey item 12c in GAO-17-776SP for details.

[102]Survey item abbreviated. See survey item 12a in GAO-17-776SP for details.

[103]GAO-05-927.

continue to improve in the communication of performance information, as illustrated by the example in the text box below.

Department of Education (Education) Could Better Share Effective Practices across States in Grant Program

Education awards 21st Century Community Learning Centers grants to states, which in turn competitively award funds to local organizations that use them to offer academic enrichment and other activities to improve students' academic and behavioral outcomes. In April 2017, we found that states are experiencing substantial difficulty in sustaining their programs after 21st Century funding ends.[a] We further found that Education was missing opportunities in its monitoring efforts to collect information on states' strategies and practices for program sustainability—information that could be useful for sharing promising practices across states.

We recommended that Education use the information it collects from its monitoring visits and ongoing interactions with states to share effective practices across states for sustaining their 21st Century programs once program funding ends. Education neither agreed nor disagreed with the recommendation but outlined steps it is taking to address it. We will continue to monitor progress on the implementation of this recommendation.

Source: GAO. I GAO-17-775

[a]GAO, *K-12 Education: Education Needs to Improve Oversight of Its 21st Century Program*, GAO-17-400 (Washington, D.C.: Apr. 26, 2017).

There is no difference for two survey items on federal managers communicating performance information relative to 2013 or since those items were introduced in 2007. In 2017, we estimate that 44 percent of federal managers agreed to a great or very great extent that agency managers at their level effectively communicate performance information on a routine basis.[104] In addition, 34 percent agreed to a great or very great extent that managers at their level use performance information to share effective program approaches with others.[105]

Our 2017 survey data also indicate that agencies may not be effectively communicating to their employees about contributions to CAP goals or progress toward achieving APGs. Of the estimated 54 percent of federal managers who indicated they were familiar with CAP goals, 23 percent reported that their agency has communicated to its employees on those

[104]Survey item abbreviated. See survey item 9k in GAO-17-776SP for details. This survey item was statistically and positively related to our use of performance information index in 2013.

[105]Survey item abbreviated. See survey item 9m in GAO-17-776SP for details. This survey item was included in our use of performance information index.

goals to a great or very great extent.[106] Of the 74 percent of federal managers who indicated familiarity with APGs, 44 percent reported that their agency has communicated on progress toward achieving those goals to great or very great extent.[107]

Improving the Usefulness of Performance Information

Our prior work has shown that agencies should consider users' differing needs—for accessibility, accuracy, completeness, consistency, ease of use, timeliness, and validity, among others things—to ensure that performance information will be both useful and used.[108] GPRAMA introduced several requirements that could help to address aspects of usefulness, such as requiring agencies to disclose more information about the accuracy and validity of their performance data and actions to address limitations to the data.[109] However, agencies face challenges in ensuring their performance information is useful, with one instance from our past work described in the text box below.

The Environmental Protection Agency (EPA) Could Improve Usefulness of Information in Planned Grantee Portal

EPA monitors performance reports and program-specific data from grantees to ensure that grants achieve environmental and other program results. However, in July 2016, we found that EPA's 2014 internal analysis of its grants management business processes identified improvements that, if implemented into EPA's planned web-based portal, could improve the accessibility and usefulness of information in grantee performance reports for EPA, grantees, and other users.[a]

We recommended, among other actions, that EPA incorporate expanded search capability features, such as keyword searches, into its proposed web-based portal for collecting and accessing performance reports to improve their accessibility. EPA agreed with our recommendation but stated that it is a long-term initiative, subject to the agency's budget process and replacement of its existing grants management system. As of May 2017, EPA officials said that they have not begun work on the web-based portal project, which is subject to the availability of funds.

Source: GAO. | GAO-17-775

[a]GAO, *Grants Management: EPA Could Improve Certain Monitoring Practices*, GAO-16-530 (Washington, D.C.: July 14, 2016).

[106]Survey items abbreviated. See survey items 14 and 15e in GAO-17-776SP for details.

[107]Survey items abbreviated. See survey items 16 and 17d in GAO-17-776SP for details.

[108]GAO-05-927.

[109]31 U.S.C. §§ 1115(b)(8) and 1116(c)(6).

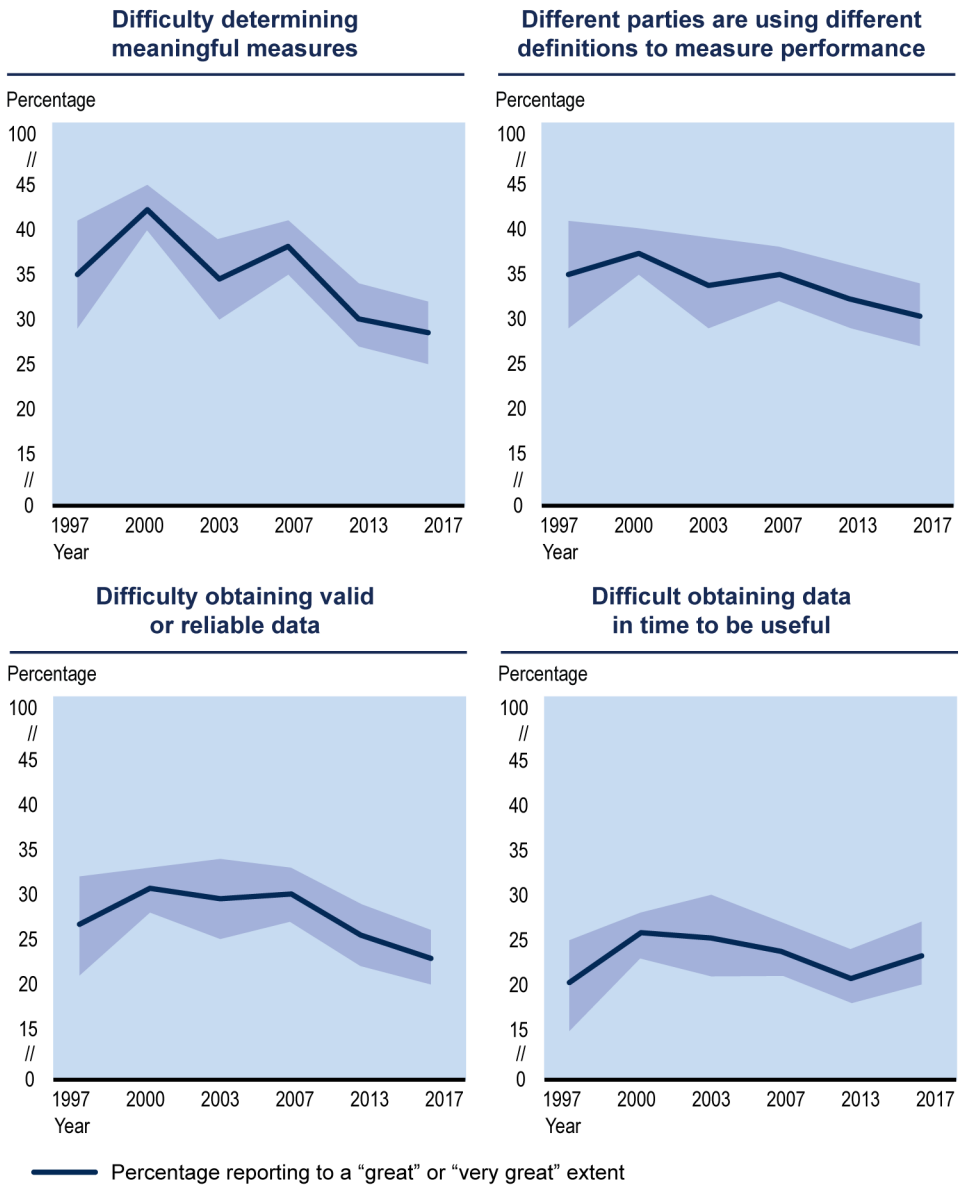
Federal managers generally responded similarly in 2017 on a variety of survey items related to usefulness, relative to earlier surveys. On a broadly worded item, less than half of managers agreed to a great or very great extent that agency managers at their level take steps to ensure that performance information is useful and appropriate. At an estimated 43 percent in 2017, this represents no statistically significant change compared to our last surveys in 2013 or 2007, when the item was introduced.[110]

Responses to four survey items indicate no changes in hindrances related to the usefulness of performance information. There is no statistically significant change in managers reporting hindrances compared to 1997 or 2013, as shown in figure 10.

[110]Survey item abbreviated. See survey item 9l in GAO-17-776SP for details.

Figure 10: Federal Managers' Reported Hindrances to Using Performance Information Generally Did Not Change when Compared to Reported Levels in 1997 and 2013

Estimates of Percentage Reporting Specific Factors as a "Great" or "Very Great" Hindrance, Presented with 95 Percent Confidence Intervals



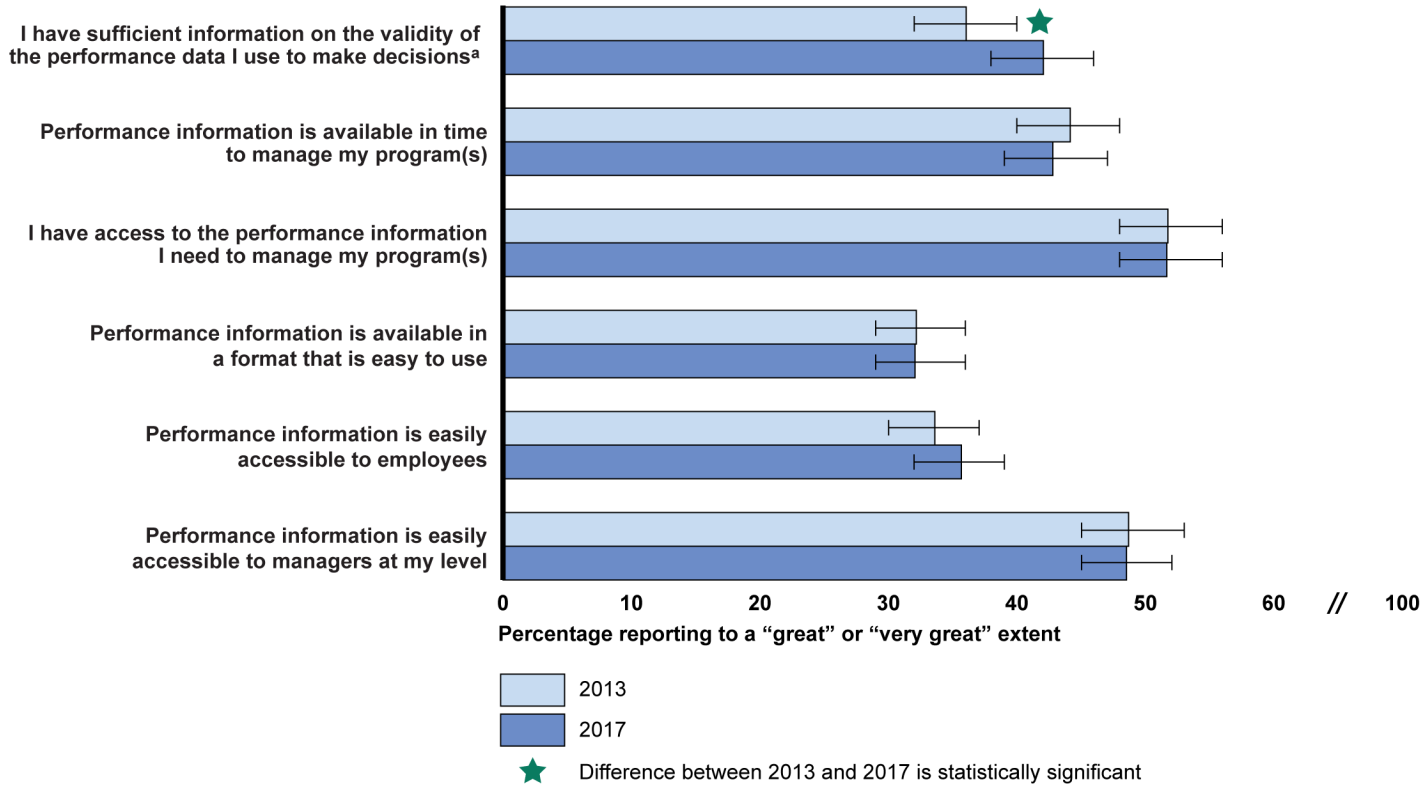
Source: GAO analysis of survey results. I GAO-17-775

Notes: A decline in the number represents an improvement because the questions concern hindrances to the use of performance information. Survey items are presented based on the first year they were introduced. See survey items 8a, 8b, 8c, and 8d in GAO-17-776SP for details.

In addition, there was a statistically significant increase when compared to 2013 on only one of six items about managers' views on the usefulness of performance information, as shown in figure 11.

Figure 11: About One-Third to Half of Federal Managers Agreed with Statements about the Usefulness of Performance Information in Both 2013 and 2017

Estimates of Percentage Reporting to a "Great" or "Very Great" Extent, Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. | GAO-17-775

Notes: These survey items were introduced in 2013, unless otherwise noted. Survey items abbreviated. See survey items 6a, 6b, 6d, 6f, 6g, and 10d in GAO-17-776SP for details.

[a]Survey item was statistically and positively related to our use of performance information index in 2013. This item was introduced in 2000.

As the figure shows, approximately one-third to half of managers agreed to a great or very great extent on each item related to the usefulness of performance information. Although less than half of managers reported having sufficient information on validity of performance data used to make decisions, this represents a statistically significant increase to an estimated 42 percent in 2017 compared to 36 percent in 2013, and from 28 percent in 2000, when this item was introduced.[111] This is a notable improvement because our September 2014 report found that the strongest driver of the use of performance information was whether federal managers had confidence in its validity.[112]

Our analysis suggests that easy access to performance information is related to the effective communication of performance information. Of the estimated 49 percent of federal managers in 2017 who agreed to a great or very great extent that performance information is easily accessible to managers at their level, 63 percent also agreed that agency managers at their level effectively communicate performance information on a routine basis to a great or very great extent.[113] Conversely, of the 20 percent that agreed to a small or no extent that performance information is easily accessible to managers at their level, 12 percent also agreed that agency managers at their level effectively communicate performance information on a routine basis to a great or very great extent.

Developing the Capacity to Use Performance Information

Our prior work has shown that building capacity—including analytical tools and staff expertise—is critical to using performance information in a meaningful manner.[114] GPRAMA lays out specific requirements that reinforce the importance of staff capacity to use performance information. GPRAMA directed the Office of Personnel Management (OPM) to take certain actions to support agency hiring and training of performance management staff.[115] Specifically, by January 2012, OPM was to identify

[111]Survey item abbreviated. See survey item 10d in GAO-17-776SP for details. This survey item was statistically and positively related to our use of performance information index in 2013.

[112]GAO-14-747.

[113]Survey items abbreviated. See survey items 6a and 9k in GAO-17-776SP for details. These survey items have margins of error of +/- 7 percentage points or less at the 95 percent confidence level.

[114]GAO-05-927.

[115]Pub. L. No. 111-352, § 12.

skills and competencies needed by government personnel for setting goals, evaluating programs, and analyzing and using performance information for improving government efficiency and effectiveness. By January 2013, OPM was to incorporate these skills and competencies into relevant position classifications and to work with each agency to incorporate the identified skills into employee training.

In April 2013, we found that OPM had completed its work on the first two responsibilities and taken steps to work with agencies to incorporate performance management staff competencies into training.[116] However, OPM did not assess competency gaps among agency performance management staff to inform its work. Without this information, OPM, working with the PIC, was not well-positioned to focus on the most-needed resources and help other agencies use them. We recommended that the Director of OPM, in coordination with the PIC and the Chief Learning Officer Council, work with agencies to take the following three actions:

1. Identify competency areas needing improvement within agencies.
2. Identify agency training that focuses on needed performance management competencies.
3. Share information about available agency training on competency areas needing improvement.

In July 2017, PIC staff stated they have not focused on identifying competency areas because the competencies do not resonate strongly with the performance community. Instead, staff said they identified a need for introductory training on performance management, which they have developed and piloted. They said that they are not sure when they will implement the training, since the PIC is reviewing priorities with its new executive director. We continue to believe that identifying the competency areas would be useful, and will monitor the PIC's efforts to identify and share training.

The need for performance management training is further highlighted by our survey results. Our 2017 survey shows no statistically significant change in managers' responses about the availability of training on

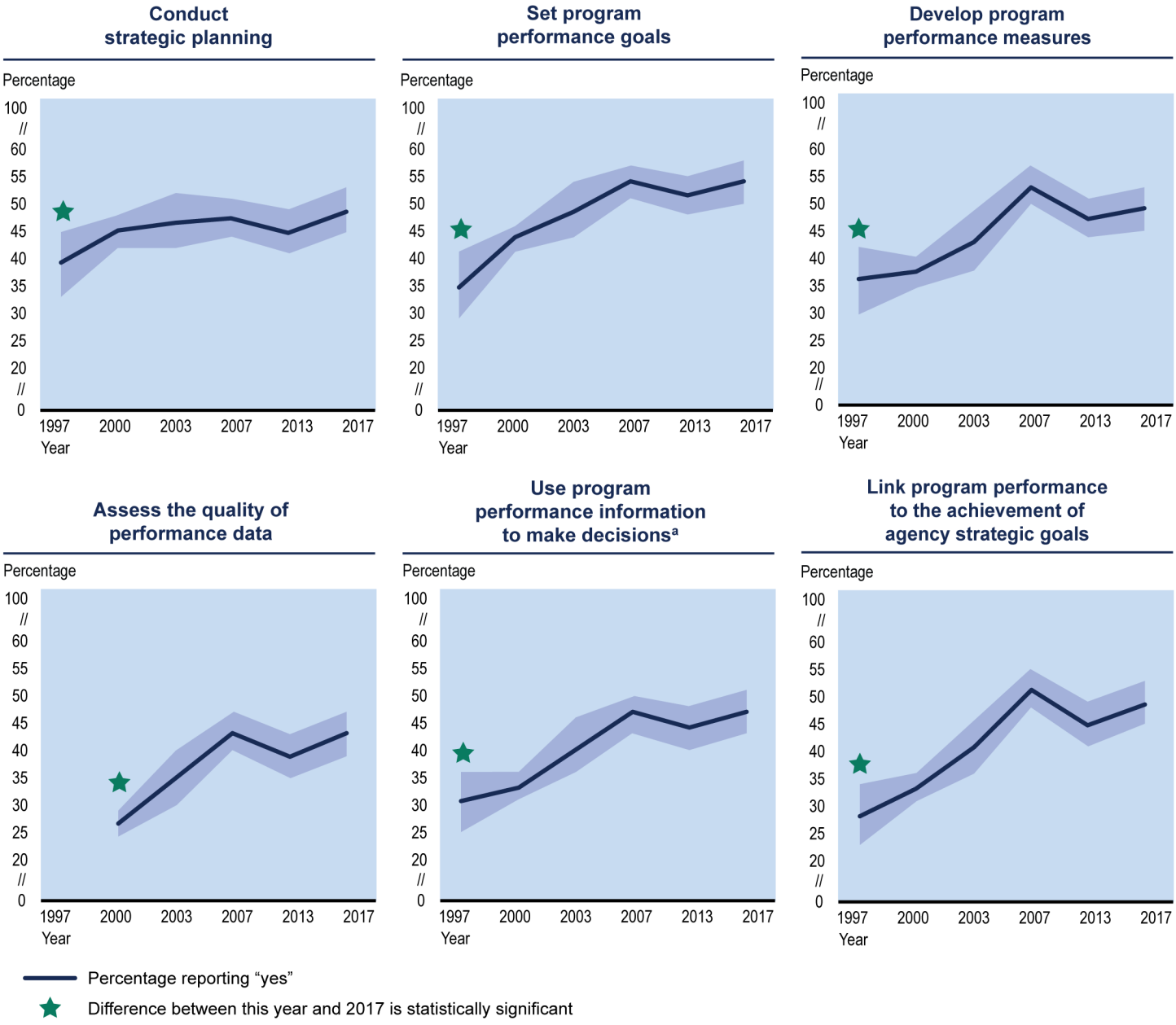
[116]GAO, *Managing For Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed*, GAO-13-356 (Washington, D.C.: Apr. 16, 2013).

various performance management activities relative to 2013, including the use of performance information to make decisions.[117] However, the response to each of the six questions related to specific training is statistically significantly higher relative to the year in which it was introduced, as shown in figure 12.

[117]Survey item abbreviated. See survey item 13e in GAO-17-776SP for details. This survey item was statistically and positively related to our use of performance information index in 2013.

Figure 12: Although All Items Related to the Availability of Training on Specific Performance Management Activities Improved Relative to When They Were Introduced, None are Different from 2013

Estimates of Percentage of Federal Managers Reporting "Yes" to Whether Their Agencies Made Training Available in the Past 3 Years on Specific Performance Management Tasks, Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. | GAO-17-775

Notes: Survey items are presented based on the first year they were introduced. Survey items abbreviated. See survey items 13a, 13b, 13c, 13d, 13e, and 13f in GAO-17-776SP for details.

[a]Survey item was statistically and positively related to our use of performance information index in 2013.

Similarly, in 2017 there was no statistically significant change on four survey items related to agencies' analysis and evaluation tools and staff's skills and competencies when compared to 2013 or when these items were introduced.[118] We estimate that in 2017

- 29 percent of managers agreed to a great or very great extent that their agencies were investing in resources to improve the agencies' capacity to use performance information;
- 28 percent of managers agreed to a great or very great extent that their agencies were investing the resources needed to ensure that performance data are of sufficient quality;[119]
- 33 percent of managers reported that they agreed to a great or very great extent that their agencies have sufficient analytical tools for managers at their levels to collect, analyze, and use performance information; and
- 33 percent of managers reported that they agree to a great or very great extent that the programs they are involved with have sufficient staff with the knowledge and skills needed to analyze performance information.

Conducting Additional Data-Driven Reviews Could Increase the Use of Performance Information in Decision Making

Performance reviews can serve as a strategy to bring leadership and other responsible parties together to review performance information and identify important opportunities to drive performance improvements.[120] Our prior work has examined how different types of performance reviews—strategic reviews, data-driven reviews, and retrospective regulatory reviews—can contribute to agencies assessing progress toward desired results.

[118]Survey items abbreviated. See survey items 6e, 6h, 9f, and 9i in GAO-17-776SP for details.

[119]In July 2017, OMB published an update to its guidance noting that the PIC had developed a guidebook to assist agencies in improving their data quality programs. See OMB, Circular A-11, pt. 6, § 260.9 (2017).

[120]GAO-13-518.

Strategic reviews: As previously mentioned, in implementing GPRAMA, OMB established a review process in which agencies are to annually assess their progress in achieving each strategic objective in their strategic plans, known as strategic reviews. Given the long-term and complex nature of many outcomes, the strategic review should be informed by a variety of evidence regarding the implementation of strategies and their effectiveness in achieving outcomes. OMB's guidance states that the strategic review process should consider multiple perspectives and sources of evidence to understand the progress made on each strategic objective.[121] It further states that the results of these reviews should inform many of the decision-making processes at the agency, as well as decision making by the agency's stakeholders, in areas such as long-term strategy, budget formulation, and risk management.[122] In 2017, agencies are completing their fourth round of these reviews.[123]

[121]OMB, Circular No. A-11, pt. 6, § 270.10 (2017).

[122]OMB, Circular No. A-11, pt. 6, § 270.9 (2017).

[123]As described earlier in the report, OMB's July 2017 guidance states that during this transition year, updates of progress on agency strategic objectives will only be published in the agency's annual performance report and will not be reported to Performance.gov. Full reporting through Performance.gov is to resume after new agency strategic plans are published in February 2018. Agencies are to include a progress update for strategic objectives as part of their progress update in their fiscal year 2017 annual performance reports. Agencies also must address next steps for performance improvement as part of their fiscal year 2019 annual performance plans. OMB, Circular No. A-11, pt. 6, §§ 270.12-14 (2017).

Practices for Effective Agency Strategic Reviews

- Establish a process for conducting strategic reviews.
- Clarify and clearly define measurable outcomes for each strategic objective.
- Review the strategies and other factors that influence the outcomes and determine which are most important.
- Identify and include key stakeholders in the review.
- Identify and assess evidence related to strategic objective achievement.
- Assess effectiveness in achieving strategic objectives and identify actions needed to improve implementation and impact.
- Develop a process to monitor progress on needed actions.

Source: GAO. | GAO-17-775

Our prior work has identified ways in which agencies can effectively conduct these reviews and leverage the results that come from them. In July 2015, we identified seven practices federal agencies can employ to facilitate effective strategic reviews. (See sidebar.)[124] In addition, earlier this month we reported on selected agencies' experiences in implementing these reviews.[125] Specifically, we found that (1) strategic reviews helped direct leadership attention to progress on strategic objectives, (2) agencies used existing management and performance processes to conduct the reviews, and (3) agencies refined their reviews by capturing lessons learned.

[124]GAO-15-602. To identify such practices, we analyzed and synthesized information from a variety of sources, including GPRAMA's requirements; OMB guidance; a review of relevant literature; and interviews with experts in performance management and evaluation, and with OMB staff. To refine and illustrate the practices, we reviewed strategic review documentation and interviewed relevant officials from six selected agencies: the Environmental Protection Agency, the National Aeronautics and Space Administration, and the Departments of Agriculture, Education, Homeland Security, and Housing and Urban Development.

[125]GAO, *Managing for Results: Selected Agencies' Experiences in Implementing Strategic Reviews*, GAO-17-740R (Washington, D.C.: Sept. 7, 2017). The five agencies selected for this report were the General Services Administration, Small Business Administration, Department of State, U.S. Agency for International Development, and Department of the Treasury.

Practices to Promote Successful Data-Driven Performance Reviews

- Agency leaders use data-driven reviews as a leadership strategy to drive performance improvement.
- Key players attend reviews to facilitate problem solving.
- Reviews ensure alignment between agency goals, program activities, and resources.
- Agency leaders hold managers accountable for diagnosing performance problems and identifying strategies for improvement.
- Agency has capacity to collect accurate, useful, and timely performance data.
- Agency staff have skills to analyze and clearly communicate complex data for decision making.
- Rigorous preparations enable meaningful performance discussions.
- Reviews are conducted on a frequent and regularly scheduled basis.
- Participants engage in rigorous and sustained follow-up on issues identified during reviews.

Source: GAO. | GAO-17-775

Data-driven reviews: GPRAMA requires agencies to review progress toward APGs at least once a quarter.[126] The Senate Committee on Homeland Security and Governmental Affairs report accompanying the bill that would become GPRAMA stated that this approach is aimed at increasing the use of performance information to improve performance and results.[127] In February 2013, we identified nine leading practices to promote successful data-driven performance reviews in the federal government. (See sidebar.)[128] In July 2015, we found that most of the 24 CFO Act agencies were conducting their reviews in line with GPRAMA requirements and our leading practices.[129] Moreover, agencies reported that their data-driven performance reviews had positive effects on progress toward agency goals, collaboration between agency officials, the ability to hold officials accountable for progress, and efforts to improve the efficiency of operations.

Our 2017 survey shows that federal managers remain largely unfamiliar with their agency's data-driven performance reviews, also known as quarterly performance reviews (QPRs). An estimated 35 percent of managers reported familiarity with their agency's QPRs.[130] Survey results show that a greater percentage of Senior Executive Service (SES) managers than non-SES managers reported that they were familiar with QPRs. Approximately 50 percent of SES managers reported being somewhat or very familiar with QPRs; 34 percent of non-SES reported the same.

[126]31 U.S.C. § 1121(b). As was previously mentioned, according to OMB staff in July 2017, it was not practical to continue working on the priority goals of the prior administration as agencies worked to develop new strategic plans and priority goals for publication in February 2018. They told us that OMB directed agencies to remove the priority designation from the APGs, returning them to regular performance goals. A June 2017 OMB memorandum (M-17-26) states that agencies have flexibility in structuring their data-driven reviews, but they should continue such reviews focused on agency priorities.

[127]S. Rep. No. 111-372, at 11 (2010).

[128]GAO-13-228. To develop these practices, we reviewed academic and policy literature; information from practitioners at the local, state, and federal level; and OMB guidance. We surveyed Performance Improvement Officers at 24 federal agencies and examined review implementation at the Small Business Administration and the Departments of Energy and the Treasury.

[129]GAO-15-579.

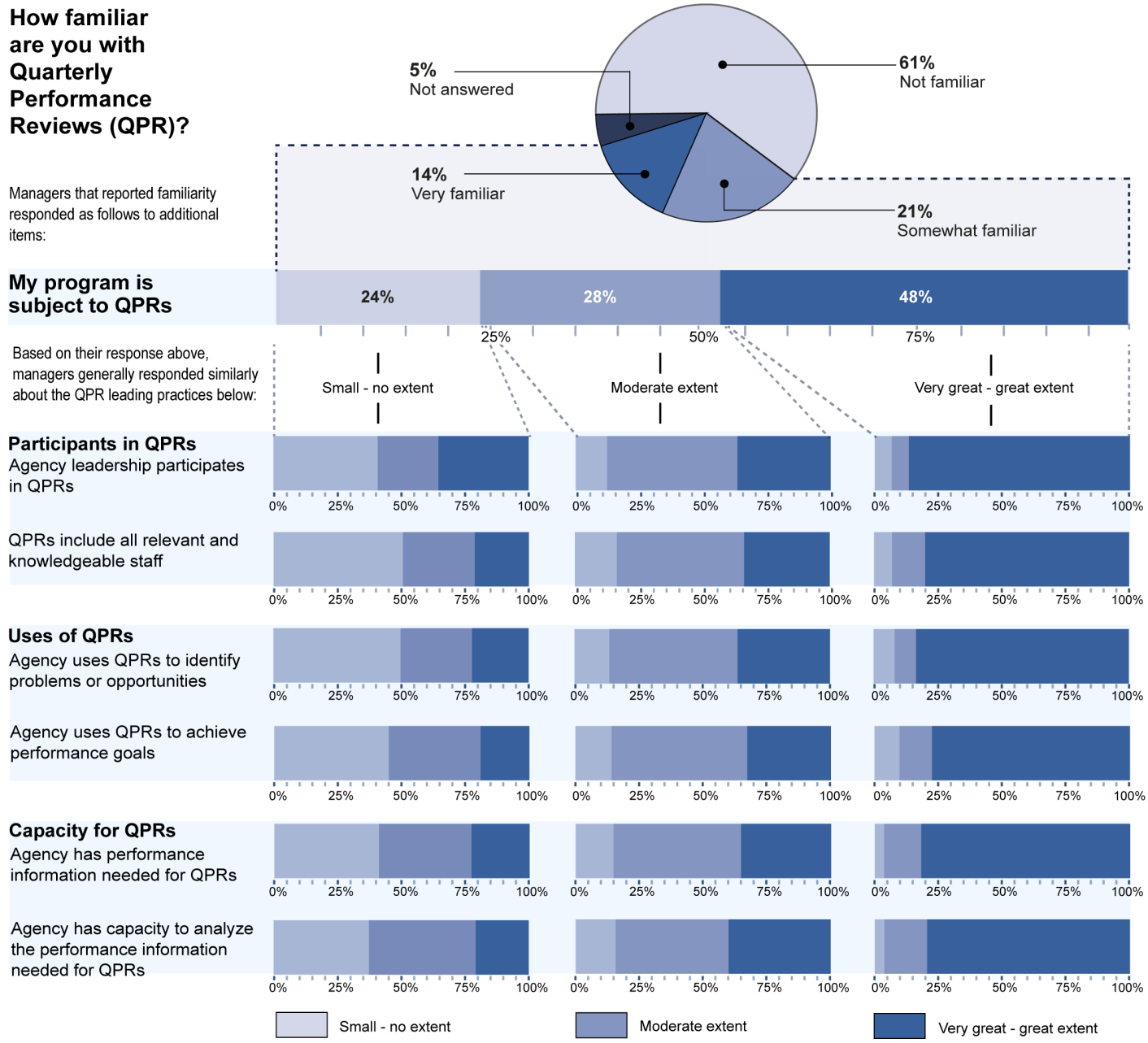
[130]Survey item abbreviated. See survey item 18 in GAO-17-776SP for details.

However, for the estimated 35 percent of managers who reported familiarity with QPRs, the more they viewed their programs being subject to a QPR, the more likely they were to report their agency's QPRs were driving results and conducted in line with our leading practices. Figure 13 shows several illustrative examples of these survey items. For example, of the estimated 48 percent of federal managers who reported their programs being subject to QPRs to a great or very great extent, 83 percent also reported their agencies use QPRs to identify problems or opportunities associated with agency performance goals.[131] Conversely, for the 24 percent of managers who reported their programs were subject to QPRs to a small or no extent, 22 percent also reported the reviews were used for these purposes to a great or very great extent.

[131]Survey items abbreviated. See survey items 19a and 19e in GAO-17-776SP for details.

Figure 13: More Managers Agreed with Statements on Quarterly Performance Review (QPR) Practices and Uses When Their Programs Were the Subject of QPRs to a Greater Extent

Estimated Percentages



Source: GAO analysis of survey results. I GAO-17-775

Notes: Throughout our analysis, we generally only report estimates from survey data where the maximum margin of error was within 15 percentage points. However, in this graphic we report some survey items with estimates that have larger margins of error because we deemed them reliable representations of given findings due to the statistical significance of larger differences between comparison groups. Survey items abbreviated. See survey items 18, 19a, 19d, 19e, 19f, 19g, 19i, and 19j in GAO-17-776SP for details. Percentages may not add to 100 due to rounding.

Being subject to a QPR is also positively related to viewing QPRs as having led to similar meetings at lower levels. An estimated 62 percent of federal managers who reported being subject to QPRs to a great or very great extent also reported their agencies have similar meetings at lower levels to a great or very great extent. An estimated 16 percent of federal managers subject to QPRs to a small or no extent reported the same.[132]

Despite the reported benefits of and results achieved through QPRs, as found by our past work and survey data, these reviews are not necessarily widespread. GPRAMA requires agencies to conduct QPRs for APGs, which represent a small subset of goals—generally 2 to 8 priority goals at each designated agency, with approximately 100 total government-wide. Moreover, these required reviews are at the department (or major independent agency) level. These reasons may explain why most managers reported they were not familiar with the reviews.

As was described previously, our 2017 survey data show that the reported use of performance information in decision making generally has not improved and in some cases is lower than it was 20 years ago. Survey data also show that managers generally have not reported increases in their employment of practices that further promote the use of performance information in decision making. This suggests that agencies could increase the use of performance information in decision making and the likelihood of achieving desired results by going beyond the specific GPRAMA requirements and expanding their use of data-driven performance reviews—in line with leading practices—to more broadly cover other agency-wide performance goals, as well as goals at lower levels within the agency. For example, such reviews at the program level could help inform the previously mentioned portfolio reviews required by the Program Management Improvement Accountability Act (PMIAA).

[132]Survey items abbreviated. See survey items 19a and 19p in GAO-17-776SP for details. These survey items have margins of error of +/- 11 percentage points or less at the 95 percent confidence level.

We have already suggested expanding reviews to other performance goals. Our management agenda for the presidential and congressional transition includes a key action to expand the use of data-driven performance reviews to assess progress toward meeting agency performance goals.[133] Our prior work has stated that although GPRAMA's requirements apply at the agency-wide level, they can also serve as leading practices at other organizational levels, such as component agencies, offices, programs, and projects.[134] In addition, federal internal control standards call for the design of appropriate control activities, such as top-level reviews of actual performance and reviews by management at the functional or activity level.[135] The standards also recommend that management design control activities at the appropriate levels in the organizational structure.

The July 2017 update to OMB's guidance states that agency leaders, including various chief officer positions, are to conduct frequent data-driven reviews to drive improvements on various management functions.[136] For example, the agency Chief Human Capital Officer is to conduct quarterly data-driven reviews (known as HRStat) to monitor the progress of human capital goals and measures contained in the human capital operating plan.[137] Beyond these management areas, OMB's guidance also states that agencies may expand quarterly progress reviews beyond APGs to include other goals and priorities.[138] However, OMB's guidance does not identify practices for agencies to expand the use of these reviews to other goals, such as other agency-wide performance goals or those at lower levels within the agency. As

[133]GAO, "Use Data to Drive Decisions," *Management Agenda*, last accessed August 15, 2017, https://www.gao.gov/resources/presidential-transition/management-agenda.

[134]See, for example, GAO, *National Mall: Actions Needed to Better Manage Physical Security Risks*, GAO-17-679 (Washington, D.C.: July 27, 2017); *Grants Management: EPA Partially Follows Leading Practices of Strategic Workforce Planning and Could Take Additional Steps*, GAO-17-144 (Washington, D.C.: Jan. 9, 2017); *Veterans Justice Outreach Program: VA Could Improve Management by Establishing Performance Measures and Fully Assessing Risks*, GAO-16-393 (Washington, D.C.: Apr. 28, 2016); and *Environmental Justice: EPA Needs to Take Additional Actions to Help Ensure Effective Implementation*, GAO-12-77 (Washington, D.C.: Oct. 6, 2011).

[135]GAO-14-704G.

[136]OMB, Circular No. A-11, pt. 6, at Executive Summary-3 (2017).

[137]OMB, Circular No. A-11, pt. 6, § 200.14 (2017).

[138]OMB, Circular No. A-11, pt. 6, § 270.4 (2017).

mentioned previously, one of the responsibilities of the Performance Improvement Council (PIC) is to facilitate the exchange among agencies of practices that have led to performance improvements within specific programs, agencies, or across agencies. By working with the PIC to identify and share among agencies practices to expand the use of data-driven reviews, OMB could help agencies increase the use of performance information in decision making and achieve results.

Retrospective regulatory reviews: In retrospective reviews, agencies evaluate how existing regulations are working in practice and whether they are achieving expected outcomes. GPRAMA requires agencies to identify and assess how their various program activities and other activities, including regulations, contribute to APGs. However, in April 2014, we found that agencies reported mixed experiences linking retrospective analyses to APGs.[139] We recommended that OMB strengthen these reviews by issuing guidance for agencies to take actions to ensure that contributions made by regulations toward achieving APGs are properly considered, and improve how retrospective regulatory reviews can be used to help inform assessments of progress toward these APGs.[140] OMB staff agreed with this recommendation and stated that the agency was working on strategies to help facilitate agencies' ability to use retrospective reviews to inform APGs.

To that end, in April 2017, OMB issued guidance to agencies that, among other things, emphasized the importance of performance measures related to evaluating and improving the net benefits of their respective regulatory programs.[141] OMB included explicit references to section 6 of Executive Order 13563, which directed agencies' efforts to conduct retrospective regulatory reviews.[142] Specifically, the updated guidance encourages agencies to establish and report "meaningful performance indicators and goals for the purpose of evaluating and improving the net

[139]GAO, *Reexamining Regulations: Agencies Often Made Regulatory Changes, but Could Strengthen Linkages to Performance Goals*, GAO-14-268 (Washington, D.C.: Apr. 11, 2014).

[140]This is a priority recommendation to OMB.

[141]OMB, *Guidance on Regulatory Reform Accountability under Executive Order 13777, titled "Enforcing the Regulatory Reform Agenda,"* M-17-23 (Washington, D.C.: Apr. 28, 2017).

[142]Executive Order No. 13563, *Improving Regulation and Regulatory Review,* 76 Fed. Reg. 3821 (Jan. 21, 2011).

benefits of their respective regulatory programs." The guidance further states that agencies' efforts to improve such net benefits may be conducted as part of developing agency strategic and performance plans and priority goals. In July 2017, OMB confirmed that the updated guidance was issued, in part, to address our April 2014 recommendation.[143]

Evidence-Based Tools Can Help Federal Agencies Use Performance Information for Decision Making

For several years, OMB has encouraged agencies to expand their use of evidence—performance measures, program evaluation results, and other relevant data analytics and research studies—in budget, management, and policy decisions with the goal of improving government effectiveness.[144] In particular, OMB has encouraged agencies to strengthen their program evaluations—systematic studies that use research methods to address specific questions about program performance.[145] Evaluation is closely related to performance measurement and reporting. Evaluations can be designed to better isolate the causal impact of programs from other external economic or environmental conditions in order to assess a program's effectiveness. Thus, an evaluation study can provide a valuable supplement to ongoing performance reporting by measuring results that are too difficult or expensive to assess annually, explaining the reasons why performance goals were not met, or assessing whether one approach is more effective than another.

Despite the valuable insights and information that program evaluations can provide, we continue to find that most federal managers lack access to or awareness of such studies. Our 2017 survey shows that an

[143]OMB's guidance implements certain provisions of Executive Order No. 13777, *Enforcing the Regulatory Reform Agenda*, 82 Fed. Reg. 12285 (Mar. 1, 2017), which requires covered agencies to include performance measures in their performance plans that measure progress towards (1) improving implementation of specified regulatory reform initiatives and policies and (2) identifying regulations for repeal, replacement, or modification.

[144]See, for example, OMB, *Fiscal Year (FY) 2019 Budget Guidance*, M-17-28 (Washington, D.C.: July 7, 2017); Circular No. A-11, pt 6, § 270 (2017); *Next Steps in the Evidence and Innovation Agenda*, M-13-17 (Washington, D.C.: July 26, 2013); and *Evaluating Programs for Efficacy and Cost-Efficiency*, M-10-32 (Washington, D.C.: July 29, 2010).

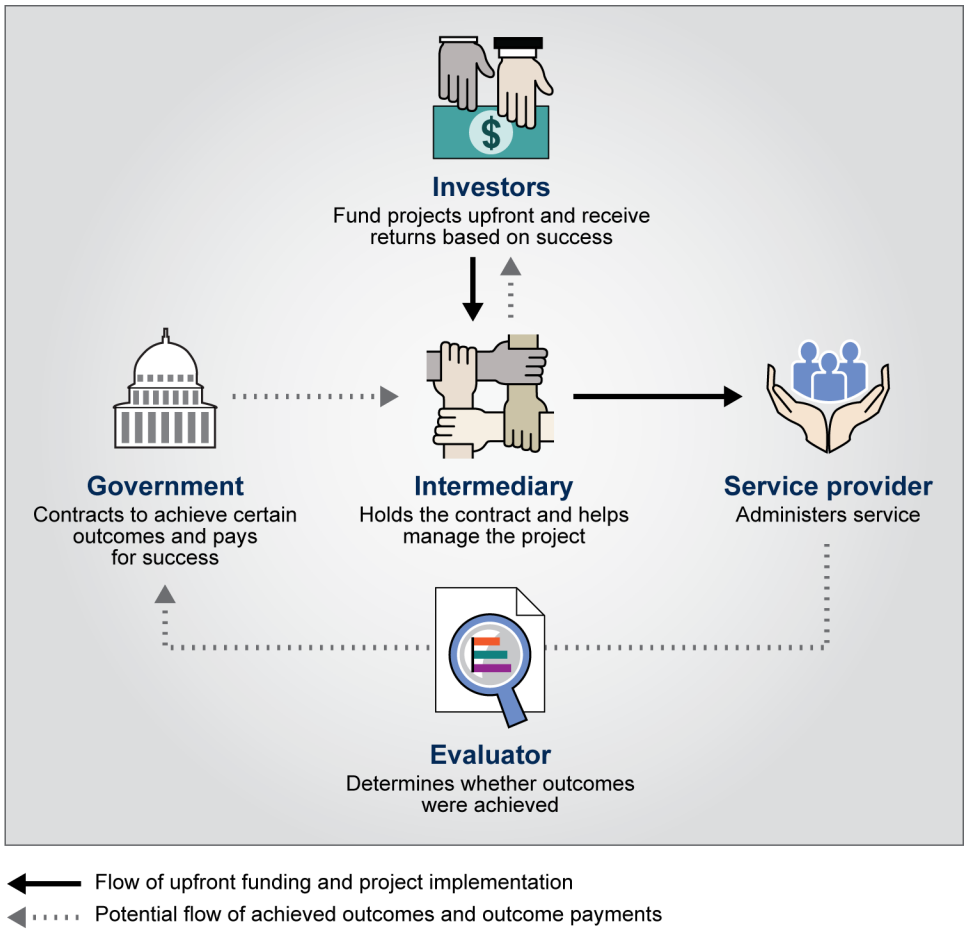
[145]Program evaluation is an assessment, through objective measurement and systematic analysis, of the manner and extent to which federal programs achieve intended objectives. 31 U.S.C. § 1115(h)(12).

estimated 40 percent of managers reported that an evaluation had been completed within the past 5 years of any program, operation, or project in which they were involved—comparable to the results in our 2013 survey, when questions about program evaluations were added.[146] In recent years, OMB has encouraged agencies to explore evidence-based tools to strengthen agency and grantee evaluation capacity, consider the effectiveness of their programs, and foster innovation rooted in research and rigorous evaluation. During the past 2 years, we examined several of those tools, as described below.

Pay for success: Also known as social impact bonds, pay for success is a contracting mechanism under which investors provide the capital the government uses to provide a social service. The government specifies performance outcomes in pay for success contracts and generally includes a requirement that a program's impact be independently evaluated. The evaluators also are to regularly review performance data, while those managing and investing in a project focus on performance and accountability, as shown in the figure 14.

[146]Survey item abbreviated. See survey item 20 in GAO-17-776SP for details. The results of the program evaluation survey items are examined further in a companion report, issued concurrently with this one. See GAO, *Program Evaluation: Annual Agency-wide Plans Could Enhance Leadership Support for Program Evaluations*, GAO-17-743 (Washington, D.C.: Sept. 29, 2017).

Figure 14: Roles of Organizations Involved in Pay for Success Projects



Source: GAO. | GAO-17-775

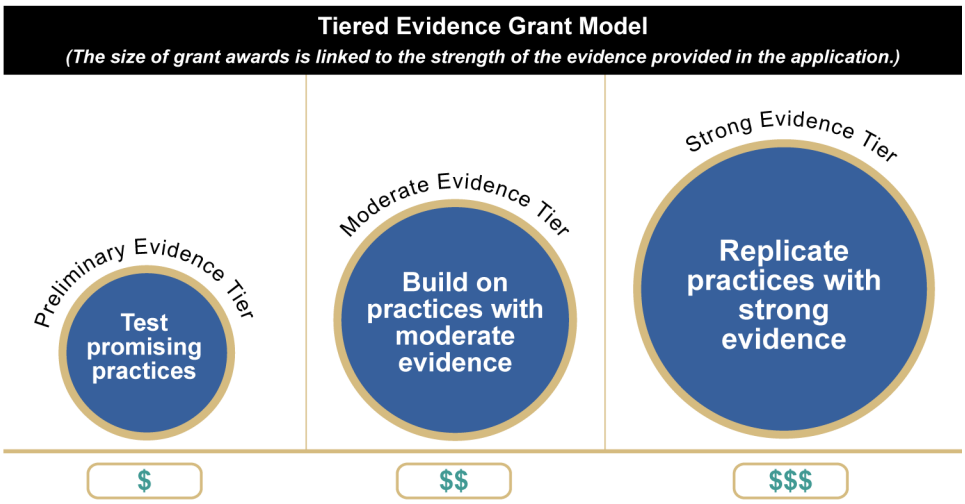
In September 2015, we found that the federal government's involvement in pay for success had been limited.[147] In addition, a formal mechanism for federal agencies to collaborate on pay for success did not exist. We concluded that, given the evolving nature of pay for success, a mechanism for federal agencies to collaborate would increase access to leading practices. We therefore recommended that OMB establish a

[147]GAO, *Pay for Success: Collaboration among Federal Agencies Would Be Helpful as Governments Explore New Financing Mechanisms*, GAO-15-646 (Washington, D.C.: Sept. 9, 2015).

formal means for federal agencies to collaborate on pay for success. OMB concurred and, in February 2016, announced that it had developed the Pay for Success Interagency Learning Network with representatives from 10 federal agencies to share lessons, hone policy, and strengthen implementation.

Tiered evidence grants: Tiered evidence grants seek to incorporate evidence of effectiveness into grant making. Federal agencies establish tiers of grant funding based on the level of evidence grantees provide on their approaches to deliver social, educational, health, or other services. (See figure 15.)

Figure 15: Overview of a Tiered Evidence Grant Model with Three Tiers



Source: GAO. | GAO-17-775

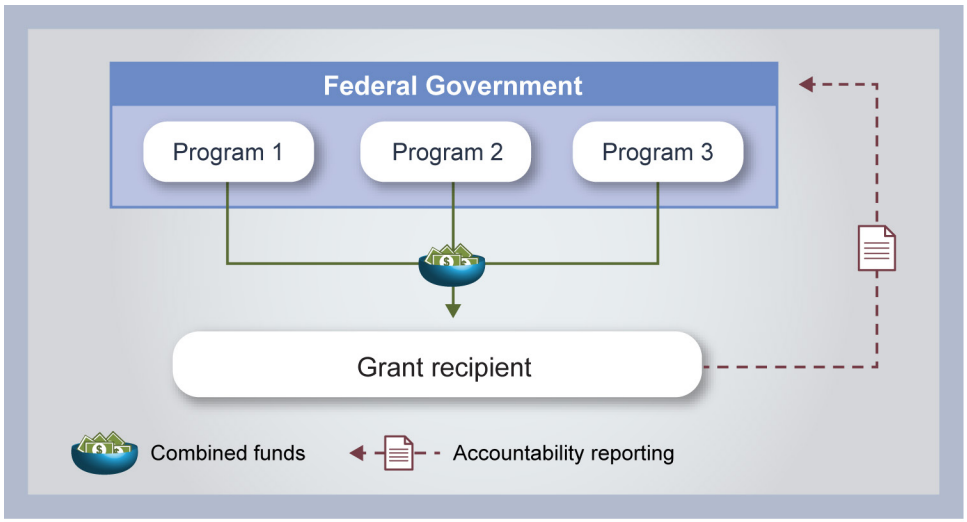
Smaller awards are used to test new and innovative approaches, while larger awards are used to scale up approaches that have strong evidence of effectiveness. This creates incentives for grantees to use approaches supported by evidence and helps them build the capacity to conduct evaluations.

In September 2016, we found that interagency collaboration had helped federal agencies that administer tiered evidence grants address

challenges and share lessons learned.[148] At that time, such collaborative efforts relied on informal networks. We recommended that OMB establish a formal means for agencies to collaborate on tiered evidence grants. OMB had no comment on the recommendation. In July 2017, OMB staff told us that they had established an interagency working group and other mechanisms to facilitate collaboration and disseminate information on tiered evidence grants.

Performance partnerships: Performance partnerships allow federal agencies to provide grant recipients flexibility in how they use funding across two or more programs along with additional flexibilities. In exchange, the recipient commits to improve and assess progress toward agreed-upon outcomes. Figure 16 provides an overview of the performance partnership model.

Figure 16: Overview of the Performance Partnership Model



Source: GAO. | GAO-17-775

In April 2017, we examined two performance partnership initiatives authorized by Congress: the Environmental Protection Agency's Performance Partnership Grants and the Performance Partnership Pilots for Disconnected Youth, which allows funding from multiple programs

[148]GAO, *Tiered Evidence Grants: Opportunities Exist to Share Lessons from Early Implementation and Inform Future Federal Efforts*, GAO-16-818 (Washington, D.C.: Sept. 21, 2016).

across multiple agencies to be combined into pilot programs serving disconnected youth.[149] For the Performance Partnership Pilots for Disconnected Youth, we found that the agencies involved in the initiative had not fully identified the key financial and staff resources each agency would need to contribute over the lifetime of the initiative in line with leading practices for interagency collaboration.[150] This was because agencies primarily had been focused on meeting near-term needs to support design and implementation. We also found that agencies had not developed criteria to help determine whether, how, and when to implement the flexibilities tested by the pilots in a broader context. (This is known as scalability.) Officials involved in the pilots told us it was too early in pilot implementation to determine such criteria. However, by not identifying these criteria while designing the pilots, they were risking not collecting needed data during pilot implementation.[151] We recommended that OMB coordinate with federal agencies to identify (1) agency resource contributions needed for the lifetime of the pilots and (2) criteria and related data for assessing scalability. OMB neither agreed nor disagreed with these recommendations. We continue to monitor progress on these recommendations.

[149]GAO, *Performance Partnerships: Agencies Need to Better Identify Resource Contributions to Sustain Disconnected Youth Pilot Programs and Data to Assess Pilot Results*, GAO-17-208 (Washington, D.C.: Apr. 18, 2017).

[150]GAO-12-1022. In this report, we identified practices by reviewing literature on interagency collaborative mechanisms, analyzing our prior work on aspects of collaboration within the federal government, and interviewing academic and practitioner experts on collaboration. Based on that work, we determined that federal interagency collaborative mechanisms benefit from certain key features, which raise issues to consider when implementing them.

[151]GAO, *DATA Act: Section 5 Pilot Design Issues Need to Be Addressed to Meet Goal of Reducing Recipient Reporting Burden,* GAO-16-438 (Washington, D.C.: Apr. 19, 2016). In this report, we identified practices for effective pilot design. To do so, we reviewed our past work analyzing and evaluating pilot programs and on evaluation design. We also reviewed relevant studies from academia and other organizations, such as think tanks, and reports from organizations with expertise on conducting pilot programs and scaling results that could be applied government-wide. We shared the leading practices with relevant federal agencies during the course of our work, and the agencies found them to be reasonable and appropriate.

Agencies Have Made Some Progress in Aligning Daily Operations with Results, but Could Take Additional Actions

Agencies Could Take Additional Actions to Further Develop Results-Oriented Cultures

In 2003, we identified nine key practices for effective performance management that collectively create a "line of sight" between individual performance and organizational success.[152] (See sidebar on next page.) Our recent work and the results of our 2017 survey of federal managers highlight areas where agencies have made progress but could take additional action to better reflect several of these practices, thereby better instilling results-oriented cultures.

Align individual performance expectations with organizational goals: Our 2003 report found that high-performing organizations use their performance management systems to help individuals see the connection between their daily activities and organizational goals.[153] The executive branch has taken several steps to link individual and organizational results. For example, in October 2000, OPM issued guidance to link SES performance expectations with GPRA-required goals. In January 2012, OPM and OMB released a government-wide SES performance appraisal system that provided agencies with a standard framework to manage the performance of SES members.

However, our work continues to identify areas for improvement.

[152]GAO, *Results-Oriented Cultures: Creating a Clear Linkage between Individual Performance and Organizational Success,* GAO-03-488 (Washington, D.C.: Mar.14, 2003). To identify these practices, we reviewed our prior reports on employee performance management that drew from the experiences of public sector organizations both in the United States and abroad. We synthesized the information contained in the reports to identify key practices for modern, effective, and credible employee performance management systems.

[153]GAO-03-488.

Key Practices for Creating a Clear Linkage between Individual Performance and Organizational Success

- Align individual performance expectations with organizational goals.
- Connect performance expectations to crosscutting goals.
- Provide and routinely use performance information to track organizational priorities.
- Require follow-up actions to address organizational priorities.
- Use competencies to provide a fuller assessment of performance.
- Link pay to individual and organizational performance.
- Make meaningful distinctions in performance.
- Involve employees and stakeholders to gain ownership of performance management systems.
- Maintain continuity during transitions.

Source: GAO. | GAO-17-775

- Goal leaders and deputy goal leaders are responsible for achieving APGs, but our July 2014 review found that the performance plans for a sample of goal and deputy goal leaders generally did not link their individual performance and the broader goal.[154] We recommended that OMB ensure that those plans demonstrate a clear connection with APGs. OMB staff generally agreed with our recommendation. In July 2017, OMB staff stated that components of both OMB and OPM guidance support accountability for agency priority goals. Despite this, we continue to believe that ensuring an explicit connection in performance plans to APGs will improve accountability, and that additional action is needed to do so.
- In May 2016, we found that the Federal Emergency Management Agency (FEMA) had not aligned Federal Disaster Recovery Coordinators' performance expectations with its organizational goals for implementing the National Disaster Recovery Framework.[155] We concluded that without this linkage, FEMA could not evaluate how effectively the coordinators performed in implementing the framework. We recommended that FEMA align performance expectations consistent with leading practices. The Department of Homeland Security concurred with our recommendation. In July 2017, FEMA stated that it is preparing the Field Leader Manual, which will define the core competencies and duties of coordinators. We will continue to monitor FEMA's actions to implement this recommendation.

Our 2017 survey also shows that this linkage could be improved for other federal employees. An estimated 58 percent of federal managers reported using performance information to a great or very great extent in setting expectations for employees they manage or supervise.[156] The 2017 responses do not represent a statistically significant change when compared to our last survey in 2013 (62 percent) or to 1997 (61 percent), the year this survey item was introduced.

Address organizational priorities: Our prior work showed that, by requiring and tracking follow-up actions on performance gaps, high-

[154]GAO, *Managing for Results: Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance*, GAO-14-639 (Washington, D.C.: July 22, 2014).

[155]GAO, *Disaster Recovery: FEMA Needs to Assess Its Effectiveness in Implementing the National Disaster Recovery Framework,* GAO-16-476 (Washington, D.C.: May 26, 2016).

[156]Survey item abbreviated. See survey item 7j in GAO-17-776SP for details.

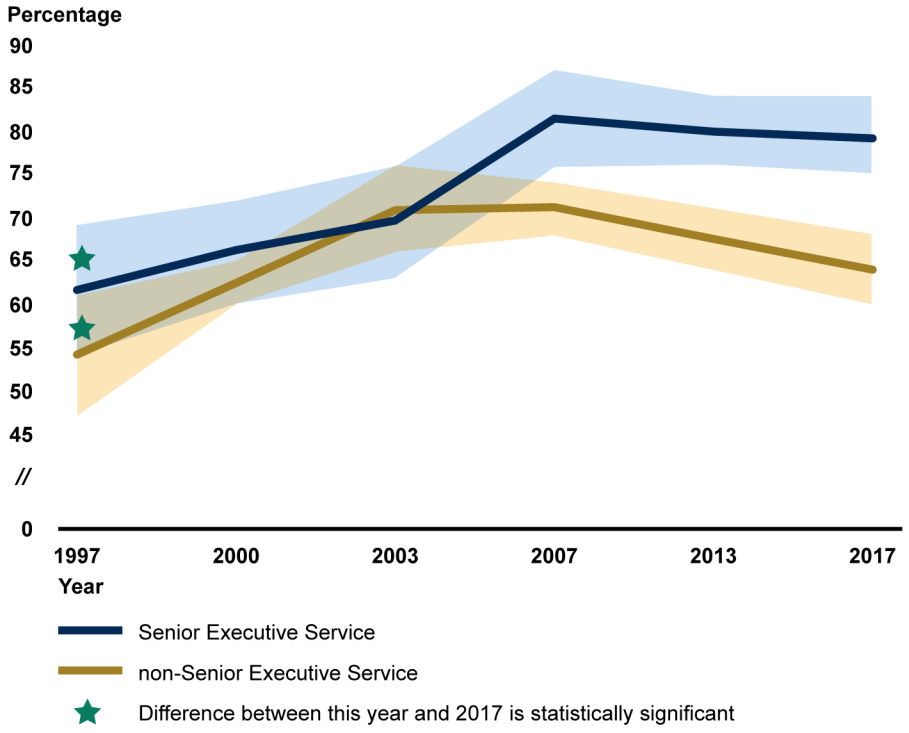
performing organizations underscore the importance of holding individuals accountable for making progress on their priorities.[157] Our past and 2017 surveys have identified differences in responses between SES and non-SES managers reporting being held accountable for results.[158] For example, in 2017, our survey results indicate that there was a statistically significant difference between SES and non-SES managers reporting to a great or very great extent that they were held accountable for results of the programs for which they are responsible. However, our 2017 survey shows no change compared to our last survey in either SES or non-SES managers reporting they were held accountable for results. There are statistically significant increases when compared to 1997, when these survey items were introduced. For example, an estimated 79 percent of SES managers and 64 percent of non-SES managers reported being held accountable to a great or very great extent for results of the programs for which they are responsible in 2017. This does not represent a statistically significant change from our 2013 survey (80 percent and 67 percent, respectively), but it is statistically significantly higher than the 62 percent of SES managers and 54 percent of non-SES managers in 1997. (See figure 17.)

[157]GAO-03-488.

[158]See, for example, GAO-08-1026T.

Figure 17: Percentage of Managers Reporting They Were Held Accountable for Program Results Was Higher in 2017 Than 1997, but Not 2013

Estimated Percentage Reporting to a "Great" or "Very Great" Extent, Presented with 95 Percent Confidence Intervals



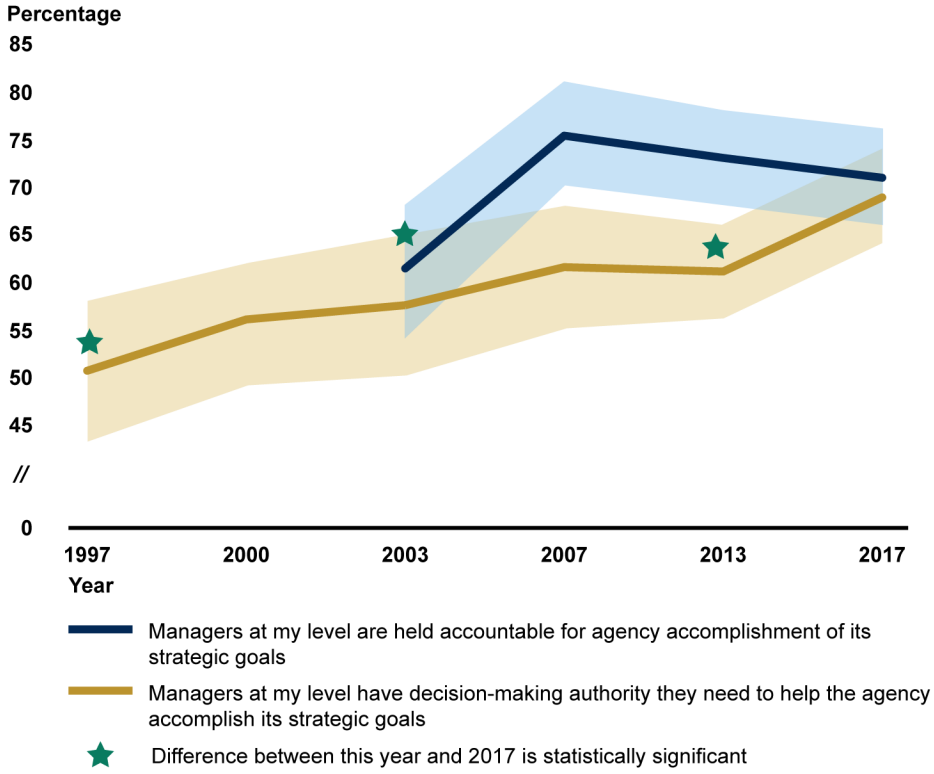
Source: GAO analysis of survey results. | GAO-17-775

Note: Survey item abbreviated. See survey item 9c in GAO-17-776SP for details.

Similarly, as shown in figure 18, an estimated 71 percent of SES managers reported being held accountable to a great or very great extent for accomplishing agency strategic goals in 2017. This represents no statistical change since 2013 (73 percent), but it is a statistically significant increase compared to when this item was introduced in 2003 (61 percent). Additionally, as figure 18 shows, a gap between being held accountable for strategic goals and having the decision-making authority needed to help accomplish those goals has nearly closed, due to an increase in the latter survey item. The estimated 69 percent of SES managers who reported having such authority to a great or very great extent in 2017 is a statistically significant increase relative to both 2013 (61 percent) and 1997 (51 percent).

Figure 18: Gap Has Nearly Closed between Senior Executive Service Managers' Decision-Making Authority and Accountability for Achieving Agency Strategic Goals

Estimated Percentage Reporting to a "Great" or "Very Great" Extent, Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. | GAO-17-775

Note: Survey items are presented based on the first year they were introduced. Survey items abbreviated. See survey items 9a and 9b in GAO-17-776SP for details.

Major Management Challenges

Major management challenges are programs or management functions, within or across agencies, with greater vulnerability to waste, fraud, abuse, and mismanagement (such as issues identified by us as high-risk or issues identified by an inspector general) where a failure to perform well could seriously affect the ability of an agency or the government to achieve its mission or goals.

Source: GAO. | GAO-17-775

As noted earlier, GPRAMA requires goal leaders for CAP goals and APGs. Our past work has generally found that they are in place.[159] GPRAMA also requires agencies to identify an agency official responsible for resolving major management challenges, which can help ensure accountability.[160] (See sidebar.) However, in June 2016 we found that 17 of the 24 CFO Act agencies had not identified an agency official responsible for resolving each of their challenges, partly because OMB guidance was not clear that major management challenges should be identified in agency performance plans.[161] We recommended that the 17 agencies identify such officials in their performance plans, and that OMB clarify its guidance. OMB revised its guidance accordingly in July 2016, and, as of July 2017, 7 of the 17 agencies had identified officials responsible for resolving major management challenges.[162]

Link pay to individual and organizational performance: High-performing organizations seek to create pay, incentive, and reward systems that clearly link employee knowledge, skills, and contributions to organizational results.[163] Our work has found that agencies have made progress in this area. For example, in July 2013, we found that the Securities and Exchange Commission (SEC) lacked mechanisms to monitor how supervisors used its performance management system to recognize and reward performance.[164] To help enhance the credibility of SEC's performance management system, we recommended that it create mechanisms to monitor how supervisors use the performance management system. In a subsequent (December 2016) report, we found that, in response to our recommendation, SEC began monitoring how

[159]See, for example, GAO-15-819 and GAO-13-174.

[160]31 U.S.C. § 1115(b)(9).

[161]GAO, *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans*, GAO-16-510 (Washington, D.C.: June 15, 2016).

[162]For additional details, see the recommendation updates for this report in appendix II.

[163]GAO-03-488.

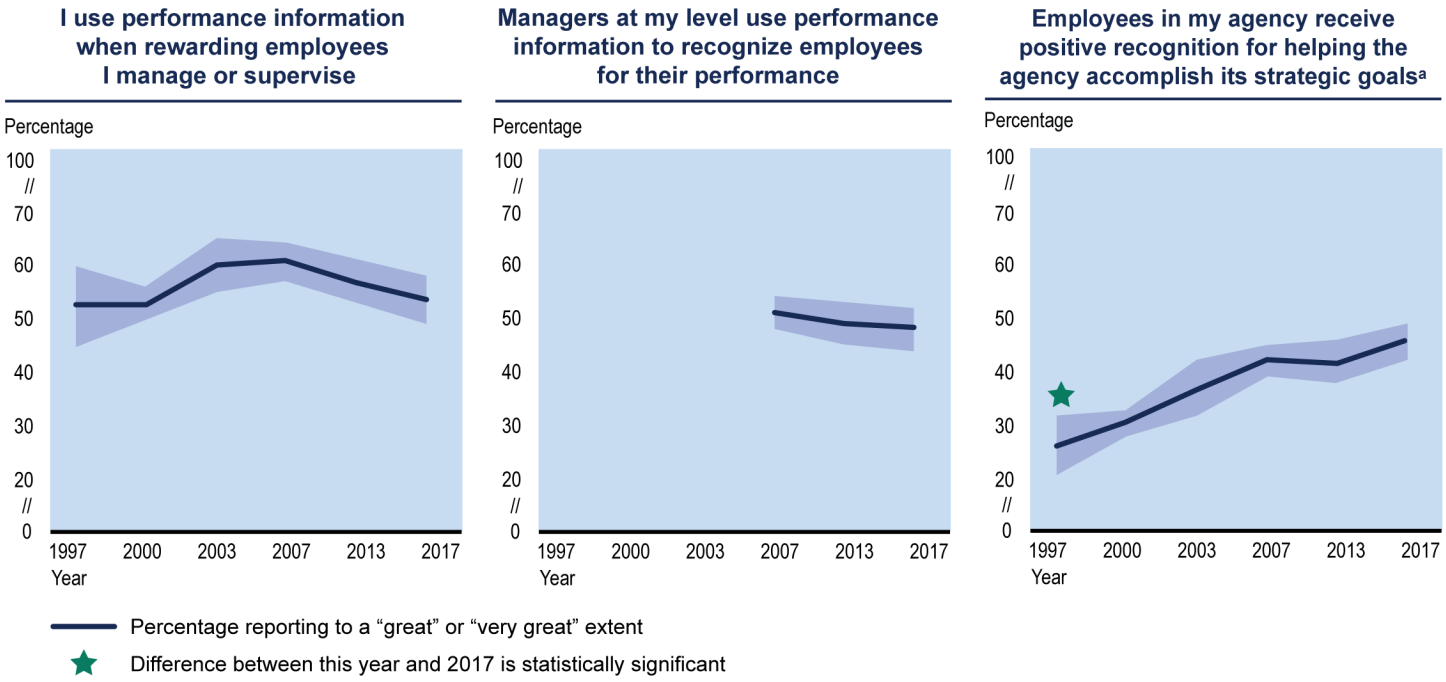
[164]GAO, *Securities and Exchange Commission: Improving Personnel Management Is Critical for Agency's Effectiveness*, GAO-13-621 (Washington, D.C.: July 18, 2013).

supervisors provide feedback, recognize and reward staff, and address poor performance.[165]

However, federal managers generally reported no change on three items related to recognizing and rewarding employee performance since our last survey in 2013 (figure 19). One of those items—managers agreeing to a great or very great extent that employees in their agency receive positive recognition for helping the agency to accomplish its strategic goals—had a statistically significant increase between 1997 and 2017 (from an estimated 26 percent to 46 percent).

Figure 19: Federal Managers' Reported Use of Performance Information in Recognizing and Rewarding Employees

Estimated Percentage Reporting to a "Great" or "Very Great" Extent, Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. | GAO-17-775

Note: Survey items are presented based on the first year they were introduced. Survey items abbreviated. See survey items 7k, 9d, and 9e in GAO-17-776SP for details.

[165]GAO, *Securities and Exchange Commission: Actions Needed to Address Limited Progress in Resolving Long-Standing Personnel Management Challenges*, GAO-17-65 (Washington, D.C.: Dec. 29, 2016).

[a]Survey item was statistically and positively related to our use of performance information index in 2013. For this survey item, the percentages shown are based on the estimated 87 percent (in 2017); 83 percent (in 2013); 88 percent (in 2007); 89 percent (in 2003); 84 percent (in 2000); and 76 percent (in 1997) of managers who reported having performance measures in place for the program(s) they were involved with. Percentages exclude nonrespondents and those who reported "no basis to judge."

Make meaningful distinctions in performance: Effective performance management requires the organization's leadership to meaningfully distinguish between acceptable and outstanding performance of individuals and to appropriately reward those who perform at the highest level.[166] For example, in January 2015, we found disparities in performance ratings for SES among agencies.[167] Across the 24 CFO Act agencies, the percent of SES rated at the highest level ranged from about 22 percent to 95 percent in fiscal year 2013. To help address these disparities, we recommended that the Director of OPM consider the need to refine the performance certifications guidelines addressing distinctions in performance. To address this recommendation, OPM informed us, in June 2015, that it had convened a cross-agency working group that developed a standard template for agencies to complete and post on a website to more transparently justify their SES ratings distributions.

In May 2016, we found that about 74 percent of non-SES employees under a five-level appraisal system—the most commonly used system—were rated in the top two of five performance categories in 2013.[168] We explored this issue further in our December 2016 review of human capital challenges at the Veterans Health Administration (VHA), which illustrates the importance of making meaningful distinctions in performance for non-SES employees.[169] We found that in fiscal year 2014, about 73 percent of VHA employees were rated in the top two of five performance categories. This may have been due, in part, to a policy that did not require standards to be defined for each level of performance. We recommended that VHA ensure that meaningful distinctions are being made in employee

[166]GAO-03-488.

[167]GAO, *Results-Oriented Management: OPM Needs to Do More to Ensure Meaningful Distinctions Are Made in SES Ratings and Performance Awards*, GAO-15-189 (Washington, D.C.: Jan. 22, 2015).

[168]GAO, *Federal Workforce: Distribution of Performance Ratings Across the Federal Government, 2013*, GAO-16-520R (Washington, D.C.: May 9, 2016).

[169]GAO, *Veterans Health Administration: Management Attention Is Needed to Address Systemic, Long-standing Human Capital Challenges*, GAO-17-30 (Washington, D.C.: Dec. 23, 2016).

performance ratings by reviewing and revising performance management policies consistent with leading practices, among other actions. The Department of Veterans Affairs partially concurred with our recommendation. In May 2017, the department stated that it had begun piloting a new performance management process and would analyze results at the end of fiscal year 2017.

Additional OMB Actions Could Help Address Long-Standing Performance Measurement Issues

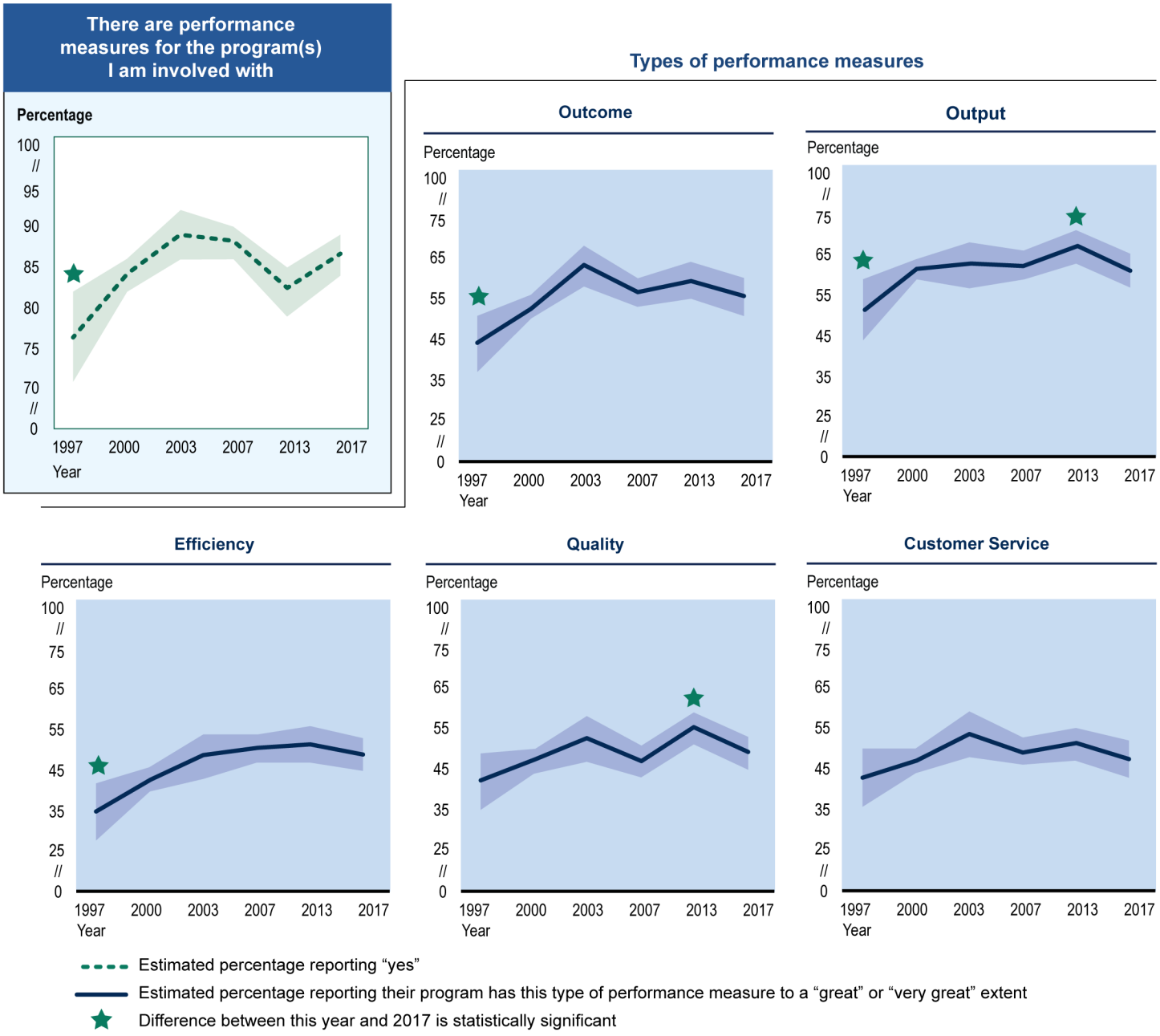
One key aspect of connecting daily operations to results is aligning program performance measures to agency-wide goals and objectives. However, in 2017, an estimated 50 percent of federal managers agreed to a great or very great extent that managers at their level took steps to create such an alignment. There has been no statistically significant change since this item was introduced in 2007.[170]

In addition, GPRAMA calls for agencies to develop a balanced set of performance measures, which reinforces the need for agencies to have a variety of measures across program areas. Our 2017 survey shows that managers have not reported any difference in the availability of performance measures for their programs when compared to the 2013 results. However, the 2017 result (an estimated 87 percent) represents a statistically significant increase when compared to 1997 (76 percent). When asked about the availability of certain types of performance measures, three of the five types (outcome, output, and efficiency) were statistically significantly higher in 2017 when compared to our initial 1997 survey. However, when comparing 2017 results to those in 2013, two of the five types (output and quality) showed a statistically significant decrease, and the other types did not change. These are illustrated in figure 20.

[170]Survey item abbreviated. See survey item 9j in GAO-17-776SP for details. This survey item was statistically and positively related to our use of performance information index in 2013.

Figure 20: No Statistically Significant Increase in Presence of Performance Measures from 2013 to 2017, but There is from 1997

Estimates Presented with 95 Percent Confidence Intervals



Source: GAO analysis of survey results. I GAO-17-775

Note: The percentages shown for each type of performance measure are based on the estimated 87 percent (in 2017); 83 percent (in 2013); 88 percent (in 2007); 89 percent (in 2003); 84 percent (in 2000); and 76 percent (in 1997) of managers who reported having performance measures in place for the program(s) with which they were involved. Percentages exclude nonrespondents and those who reported "no basis to judge." Survey items abbreviated. See survey items 4, 5a, 5b, 5c, 5d, and 5e in GAO-17-776SP for details.

Beyond the survey results, our work has found that some agencies had not developed or used outcome measures, but have taken steps to do so. Agencies have been responsible for measuring program outcomes since GPRA was enacted in 1993. The text box below describes two illustrative examples from our past work.

Examples of Agencies That Did Not Develop or Use Outcome Measures

Patient access to electronic health information: In March 2017, we found that the Department of Health and Human Services (HHS) had invested over $35 billion since 2009 to enhance patient access to electronic health information, among other things.[a] HHS had not developed outcome measures to gauge the effectiveness of these efforts, which meant the department did not have information to determine whether the efforts were contributing to its overall goals. We recommended that HHS develop relevant outcome measures and HHS concurred.

Safety interventions: According to the Federal Motor Carrier Safety Administration (FMCSA), between 2011 and 2015, over 4,000 people died in crashes involving motor carriers each year.[b] FMCSA aims to reduce such crashes by using a data-driven approach to identify and intervene with the highest-risk motor carriers. In October 2016, we found that FMCSA had identified outcome goals of improved effectiveness and efficiency for its interventions. Although FMCSA had established outcome-oriented performance measures for its effectiveness goal, it had not yet done so for its efficiency goal. Such information would help FMCSA balance priorities and guide management decisions about its application of safety interventions. We recommended that FMCSA establish and use outcome-oriented performance measures to regularly monitor progress toward both of these goals. The Department of Transportation (DOT) concurred with our recommendation. In August 2017, DOT officials confirmed that FMCSA plans to establish an inventory of effectiveness and efficiency measures by the end of January 2019, and intends to monitor performance on an ongoing basis.

Source: GAO. | GAO-17-775

[a]GAO, *Health Information Technology: HHS Should Assess the Effectiveness of Its Efforts to Enhance Patient Access to and Use of Electronic Health Information*, GAO-17-305 (Washington, D.C.: Mar. 15, 2017).

[b]GAO, *Motor Carriers: Better Information Needed to Assess Effectiveness and Efficiency of Safety Interventions*, GAO-17-49 (Washington, D.C.: Oct. 27, 2016).

Further OMB actions could also help agencies make progress in measuring the performance of different program types. In our June 2013 report on initial GPRAMA implementation, we found that agencies

experienced common issues in measuring the performance of various types of programs, such as contracts and grants.[171] We recommended that OMB work with the PIC to develop a detailed approach to examine those difficulties. Although they took some actions, OMB and the PIC have not yet developed a comprehensive and detailed approach to address these issues. We concluded that, without such an approach, it would be difficult for the PIC and agencies to fully understand these measurement issues and develop a crosscutting approach to help address them. In August 2017, OMB staff stated that efforts related to the future implementation of the Program Management Improvement Accountability Act (PMIAA) could help address this recommendation. As highlighted in table 1, our work continues to show why it is important for OMB and the PIC to take actions to more fully address our recommendation.

Table 1: Illustrative Examples of Recommended Improvements in Measuring Performance by Program Type

Program type and definition	Illustrative example from our work
Contracts A business arrangement between a government agency and a private entity in which the private entity promises, generally in exchange for money, to deliver certain products or services to the government agency.	**Education's Servicer Performance Measures Do Not Fully Align with Its Strategic Goal for Program Integrity** The Department of Education (Education) contracted with organizations in the private and non-profit sectors (known as servicers) to handle billing and other services for the 9.1 million borrowers that received Direct Loans during fiscal year 2015.[a] In May 2016, we found that Education had identified a strategic goal of program integrity, but did not have performance measures related to compliance with program requirements. Because Education rewarded servicers with additional loan assignments based on performance measures, servicers with more compliance errors experienced no reduction in assigned loans. Without aligning its measures with its strategic goal of program integrity, borrowers would be at risk for experiencing errors. We recommended that Education evaluate and adjust its performance measures, and Education agreed to do so. As of August 2017, the agency had not provided an updated status.
Direct services The delivery of a good or service by government employees that can be measured, for example, through an agency's customer service efforts.	**Revised Process to Screen Medicare Providers and Suppliers Needs Performance Measures** The Centers for Medicare & Medicaid Services (CMS) within the Department of Health and Human Services (HHS) used a revised enrollment screening process to screen and revalidate over 2.4 million unique applications and enrollment records.[b] In November 2016, we found that CMS's monitoring of revised enrollment screening lacked performance measures corresponding to stated goals, which included reducing improper payments and keeping enrollment information up to date. Without such measures, the agency would be unable to measure progress toward its goals. We recommended that CMS establish performance measures. HHS agreed with our recommendation. In August 2017, an HHS official stated that CMS plans to implement the recommendation in early 2018.

[171] GAO-13-518.

Program type and definition	Illustrative example from our work
Grants A payment in cash or in kind from a federal government agency to a recipient organization (governmental or nongovernmental) for a specified purpose that is authorized by law.	**Effectiveness of Task Force on Wildlife Trafficking Efforts Difficult to Determine** To combat wildlife trafficking—an illegal trade worth billions of dollars annually that is pushing some species toward extinction— members of the federal interagency Task Force on Wildlife Trafficking have taken actions such as providing grants and other means of assistance to domestic and international wildlife-trafficking related projects. In September 2016, we found that the Task Force lacked performance targets at the strategic level, making it difficult to ensure that resources, including grants, are being used most effectively in efforts against wildlife trafficking.[c] The Task Force identified challenges including that results cannot be attributed solely to U.S. government actions and uneven or limited data are available for many potential indicators. We recommended that Task Force agencies develop such performance targets. Agencies agreed with the recommendation. As of July 2017, Task Force agencies indicated that they were taking steps to develop performance targets and expected to have them finalized sometime in October 2017.
Regulations The means by which agencies establish legally binding requirements (codified in the Code of Federal Regulations) and typically require a desired action or prohibit certain actions by regulated parties.	**Plan to Measure the Effects of Regulations Needed Measures and Performance Information** The Dodd-Frank Act requires that the Consumer Financial Protection Bureau (CFPB) review its significant rules, which include its mortgage-servicing regulations, within 5 years of such rules taking effect. In June 2016, we found that CFPB had not yet finalized a retrospective review plan for mortgage-servicing regulations or identified specific measures, baselines, and analytical methods, as encouraged in Office of Management and Budget (OMB) guidance.[d] In addition, our past work has found that agencies are better prepared to perform effective reviews if they identify potential data sources and the measures needed to assess rules' effectiveness.[e] CFPB officials said it was too soon to identify relevant data and that they wanted flexibility to design an effective methodology. However, without a completed plan, CFPB risked not having time to perform an effective review before January 2019—the date by which CFPB must publish a report of its assessment. We recommended that CFPB complete a plan to measure the effects of the mortgage-servicing regulations, to include specific measures, baselines, and analytical methods. Subsequently, CFPB completed such a plan, and provided us with documentation in May 2017.
Research and development Efforts intended to increase knowledge in new ways. These efforts are most often performed in support of the unique mission of the funding agencies and address specific concerns such as national defense, health, safety, the environment, and energy security, among other purposes.	**Better Information Needed on Nuclear Security Research and Technology Development Projects** The National Nuclear Security Administration (NNSA) supports nuclear nonproliferation research and development (R&D) projects. In a December 2011 report, we recommended that NNSA clarify its publicly reported measures for an R&D program.[f] In February 2017, we found that this issue persisted and reiterated our recommendation.[g] The measures lacked clarity because the program did not define targets or explain its assessments of performance against the targets in sufficient context to allow users to interpret the measures or performance assessments. These clarity limitations made it difficult for users, such as Congress, to understand the targets that NNSA established for its research and technology development programs, as well as how NNSA has measured performance against these targets. We will follow up with NNSA in fiscal year 2018, including reviewing its fiscal year 2019 budget request, to assess any actions taken by the agency to clarify its publicly reported measures.
Tax expenditures Reductions in a taxpayer's tax liability that are the result of special exemptions and exclusions from taxation, deductions, credits, deferrals of tax liability, or preferential tax rates.	**Tax Expenditures Can Provide Benefits to Manufacturers but Effects Are Difficult to Quantify** In March 2017, we examined federal programs that provide support to U.S. manufacturing.[h] These programs included nine tax expenditures, but their overall effects across the manufacturing sector were difficult to quantify. Officials told us that they do not measure or analyze the effects of these tax expenditures. These tax expenditures were among those we reviewed in a July 2016 report in which we recommended that OMB work with federal agencies to identify which tax expenditures contribute to their goals.[i] In July 2017, OMB staff told us they had not taken any actions on this recommendation.

Source: GAO. | GAO-17-775

[a]GAO, *Federal Student Loans: Education Could Improve Direct Loan Program Customer Service and Oversight*, GAO-16-523 (Washington, D.C.: May 16, 2016).

[b]GAO, *Medicare: Initial Results of Revised Process to Screen Providers and Suppliers, and Need for Objectives and Performance Measures*, GAO-17-42 (Washington, D.C.: Nov. 15, 2016).

[c]GAO, *Combating Wildlife Trafficking: Agencies Are Taking a Range of Actions, but the Task Force Lacks Performance Targets for Assessing Progress*, GAO-16-717 (Washington, D.C.: Sept. 22, 2016).

[d]GAO, *Mortgage Servicing: Community Lenders Remain Active under New Rules, but CFPB Needs More Complete Plans for Reviewing Rules*, GAO-16-448 (Washington, D.C.: June 23, 2016).

[e]GAO, *Reexamining Regulations: Opportunities Exist to Improve Effectiveness and Transparency of Retrospective Reviews*, GAO-07-791 (Washington, D.C.: July 16, 2007).

[f]GAO, *Nuclear Nonproliferation: Action Needed to Address NNSA's Program Management and Coordination Challenges*, GAO-12-71 (Washington, D.C.: Dec. 14, 2011).

[g]GAO, *Nuclear Nonproliferation: Better Information Needed on Results of National Nuclear Security Administration's Research and Technology Development Projects*, GAO-17-210 (Washington, D.C.: Feb. 3, 2017).

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

[i]GAO, *Tax Expenditures: Opportunities Exist to Use Budgeting and Agency Performance Processes to Increase Oversight*, GAO-16-622 (Washington, D.C.: July 7, 2016).

Increased Transparency and Public Engagement Could Improve Government Oversight and Foster Innovation

Further OMB Action Could Improve the Transparency of Government-wide Performance and Financial Data

Congress has passed legislation to increase the transparency and accessibility of federal performance and financial data. For example, GPRAMA modernized agency reporting requirements to ensure that they make timely, relevant data available to inform decision making by Congress and agency officials as well as improve transparency for the public. Results of our 2017 survey, however, show the need for improvements in the public availability of agency performance information. An estimated 17 percent of managers reported that their agency's performance information is easily accessible to the public to a great or very great extent, the same percentage as in 2013.[172] Moreover, of the 87 percent of managers that reported there are performance

[172]Survey item abbreviated. See survey item 6c in GAO-17-776SP for details.

measures for the programs they are involved in, 25 percent reported that they use information obtained from performance measurement when informing the public about how programs are performing to a great or very great extent. This is not statistically different from the 30 percent estimated in 2013.[173]

The DATA Act, enacted in 2014, built on previous transparency legislation by expanding what federal agencies are required to report regarding their spending.[174] The act significantly increases the types of data that must be reported, requires government-wide data standards, and regular reviews of data quality to help improve the transparency and accountability of federal spending data. OMB provides websites and guidance to make agency performance and financial information available to the public; however, our prior work has identified a number of areas related to Performance.gov and the DATA Act where OMB action is needed to improve the transparency and accessibility of this information.

Performance.gov: Since 2013, our work has identified a number of issues with Performance.gov, the website intended to serve as a central source of information on the federal government's goals and performance. Over time, we have recommended that OMB take a number of specific actions to improve the website. For example, in June 2013, we found that the website offered an inconsistent user experience and presented accessibility and navigation challenges. To clarify the purpose of the website and enhance its usability, we recommended that OMB take steps to systematically collect customer input.[175]

In August 2016, we reported that OMB was not meeting all of the reporting requirements for Performance.gov, and did not have a plan to develop and improve the website. We recommended that OMB ensure that information presented on Performance.gov consistently complies with reporting requirements and develop a plan for the website that includes,

[173]All survey items have a margin of error of +/- 6.1 percentage points or less at the 95 percent confidence level. Survey items abbreviated. See survey items 4 and 7n in GAO-17-776SP for details.

[174]Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014). The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA). Pub. L. No. 109-282, 120 Stat. 1186 (Sept. 26, 2006), codified at 31 U.S.C. § 6101 note.

[175]GAO, *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov*, GAO-13-517 (Washington, D.C.: June 6, 2013).

among other things, a customer outreach plan.[176] OMB agreed with these recommendations and, in July 2017, OMB staff informed us that they will be partnering with a vendor to redesign Performance.gov to improve the accessibility of information on the website. To inform this redesign, OMB staff said that they will consider our previous recommendations and plan to engage a wide group of stakeholders, including Congress, agency staff, and interested members of the public and outside organizations. OMB staff anticipated releasing updated agency reporting guidance in the fall of 2017 and the redesigned website in February 2018.

Under GPRAMA, OMB is required to make available, through Performance.gov, quarterly updates on progress toward CAP goals and APGs. As described earlier, in June 2017 OMB announced that reporting to Performance.gov has been discontinued through the end of fiscal year 2017 as agencies develop new priority goals.[177] However, Performance.gov does not state that it will not be updated, nor does it provide the location of the final progress updates for these goals. OMB's guidance states that agencies should report the results of progress on their previous APGs in their annual performance reports for fiscal year 2017. Moreover, OMB staff told us that the existing updates on Performance.gov for CAP goals, last updated in December 2016, represent the final updates on those goals, although they are not labeled as such on the website. As a result, those interested in progress updates and reported results for the previous priority goals may not know where they will be able to find this information, limiting the transparency and accessibility of those results for decision makers and the public.

DATA Act: The DATA Act requires federal agencies to disclose their spending and link this to program activities so that policymakers and the public can more effectively track federal spending. The act has the potential to improve the accuracy and transparency of federal spending information and increase its usefulness for government decision making and oversight. Since the DATA Act became law, OMB and Treasury have taken significant steps to make more complete and accurate federal spending data available. These have included standardizing data element definitions to make it easier to compare different federal agencies'

[176]GAO, *Performance.gov: Long-Term Strategy Needed to Improve Website Usability*, GAO-16-693 (Washington, D.C.: Aug. 30, 2016).

[177]The current set of CAP goals covers fiscal years 2014 through 2017, and APGs cover fiscal years 2016 and 2017.

financial information, and issuing guidance to help agencies submit required data. In May 2017, federal agencies started to report data under the standardized definitions developed under the act.

We have made a number of recommendations to address challenges that could affect the consistency and quality of the data. Addressing these recommendations could help ensure that financial data are provided to the public in a transparent and useful manner. For example, in January 2016, we found some standardized data element definitions were imprecise or ambiguous, which could result in inconsistent or potentially misleading reporting. We recommended that OMB provide agencies with additional guidance to address potential issues with the clarity, consistency, and quality of reported data.[178] OMB released guidance in May and November 2016, but in April 2017 we found that additional guidance was needed to help agencies implement certain data definitions to produce data that would be consistent and comparable across agencies.[179] We are in the process of examining the quality of the data that was submitted by agencies in May 2017 and was made available to the public on an early version of the USAspending.gov website. We expect to issue the results of this work in fall 2017.

More Complete Public Reporting of Performance Information Could Enhance Oversight and Accountability

Our past work also identified a number of actions agencies need to take to make performance information more transparent. Increasing the accessibility of this information could enhance oversight and accountability of agency performance and results.

CAP goals: In May 2016, we found that while selected CAP goal teams were working to develop performance measures to track progress, they were not consistently reporting on their efforts to develop these measures.[180] We recommended that OMB report on Performance.gov the actions that CAP goal teams are taking to develop performance measures and quarterly targets to help ensure that measures are aligned with major activities, and ensure that it is possible to track teams'

[178]GAO, *DATA Act: Data Standards Established, but More Complete and Timely Guidance Is Needed to Ensure Effective Implementation*, GAO-16-261 (Washington, D.C.: Jan. 29, 2016).

[179]GAO, *DATA Act: As Reporting Deadline Nears, Challenges Remain That Will Affect Data Quality*, GAO-17-496 (Washington, D.C.: Apr. 28, 2017).

[180]GAO-16-509.

progress toward establishing measures. While OMB agreed with this recommendation, it did not address it before reporting on the CAP goals was discontinued, as discussed earlier.

Customer service standards: As we described earlier, in 2017, an estimated 48 percent of federal managers that indicated they have performance measures for the programs they are involved in also agreed to a great or very great extent that they have customer service performance measures. There has been no statistically significant change relative to our last survey in 2013, or the initial survey in 1997.[181] Relatedly, in October 2014, we reviewed customer service standards at five federal agencies.[182] Customer service standards inform customers about what they have a right to expect when they request services, and the standards should include goals for the quality and timeliness of a service an agency provides to its customers. They should also be easily available to the public so that customers know what to expect, when to expect it, and from whom. In our review of standards at five agencies, however, we found that only Customs and Border Protection had standards that were easily available to the public. We recommended the other four agencies—the United States Forest Service, Federal Student Aid, the National Park Service (NPS), and the Veterans Benefits Administration (VBA)—make their standards more easily accessible to the public. As of July 2017, only VBA had done so.

Major management challenges: In June 2016, we found that 14 of the 24 CFO Act agencies did not describe their major management challenges in their performance plans, as required by GPRAMA.[183] Furthermore, 22 of the 24 agencies reviewed did not report complete performance information for each of their major management challenges, including performance goals, milestones, indicators, and planned actions that they have developed to address such challenges. As a result, it was not always transparent what these agencies considered to be their major management challenges or how they planned to resolve these challenges. We recommended that the 22 agencies describe their major

[181]All survey items have a margin of error of +/- 8.2 percentage points or less at the 95 percent confidence level. Survey item abbreviated. See survey item 5c in GAO-17-776SP for details.

[182]GAO, *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service*, GAO-15-84 (Washington, D.C.: Oct. 24, 2014).

[183]GAO-16-510.

management challenges in their agency performance plans and include goals, measures, milestones, and information on planned actions and responsible officials. As of August 2017, 8 agencies—the U.S. Agency for International Development, Small Business Administration, Nuclear Regulatory Commission, OPM, National Aeronautics and Space Administration (NASA), and the Departments of Education, State, and Veterans Affairs—had fully implemented our recommendations; the other 14 agencies had not.

Quality of performance information: In September 2015, we found that six selected agencies reported limited information on the actions they are taking to ensure the quality of their performance information for selected APGs, as required by GPRAMA.[184] We recommended that all six of the agencies work with OMB to fully report this information. In response, the Department of Homeland Security and NASA described how they ensure reliable performance information is reported to external audiences. As of June 2017, the Departments of Agriculture, Defense, the Interior, and Labor had not yet taken actions to address this recommendation by providing more specific explanations of how they ensure reliable performance information is reported for their APGs.

Unnecessary reports: GPRAMA requires that OMB guide an annual review of agencies' plans and reports for Congress and include in the President's budget a list of those plans and reports determined to be outdated or duplicative. However, in July 2017, we found that OMB did not implement the report review process on an annual basis, as required.[185] We also found that OMB published the list of agency plans and reports on Performance.gov, rather than in the President's annual budget, where they may be more visible and useful to congressional decision makers and others. Therefore, we recommended that OMB instruct agencies to identify outdated or duplicative reports on an annual basis and submit or reference the list of identified plans and reports with the President's annual budget. OMB agreed with these recommendations. In July 2017, OMB stated it would include a list of report modification proposals in the President's fiscal year 2019 budget as required by GPRAMA.

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

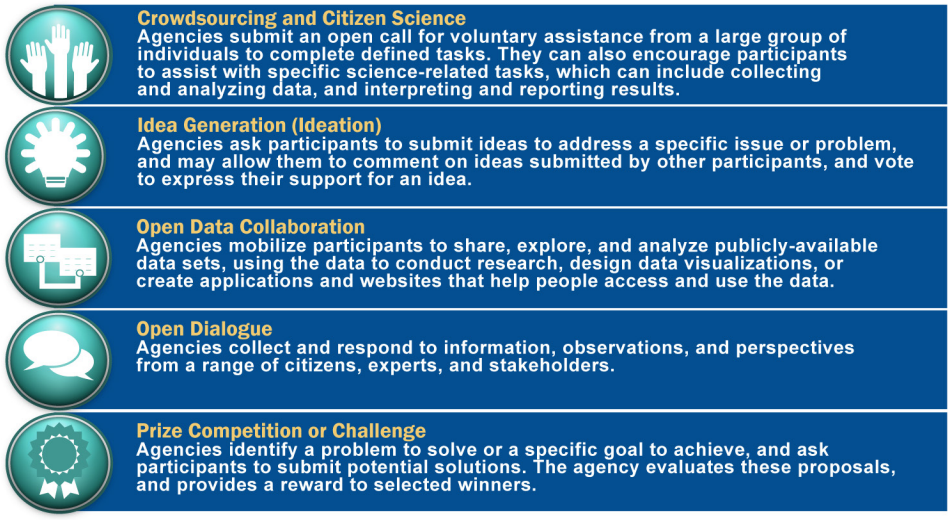
[185]GAO, *Federal Reports: OMB and Agencies Should More Fully Implement the Process to Streamline Reporting Requirements*, GAO-17-616 (Washington, D.C.: July 14, 2017).

For all of the unimplemented recommendations described above, we will continue to monitor agencies' actions.

Open Innovation Can Help Agencies Engage the Public to Achieve Results, but Guidance for Implementing Initiatives Should Be Improved

In addition to providing access to performance and financial information, federal agencies can directly engage and collaborate with citizens, nonprofits, academic institutions, and other levels of government using open innovation strategies. Open innovation involves using various tools and approaches to harness the ideas, expertise, and resources of those outside an organization to address an issue or achieve specific goals. In October 2016, we found that in recent years agencies had frequently used five open innovation strategies—singularly or in combination—to collaborate with citizens and encourage their participation in agency initiatives.[186] (See figure 21.)

Figure 21: Descriptions of Open Innovation Strategies Used by Federal Agencies



Source: GAO. | GAO-17-775

Our October 2016 report found that agencies can use these strategies for a variety of purposes.

[186]GAO, *Open Innovation: Practices to Engage Citizens and Effectively Implement Federal Initiatives*, GAO-17-14 (Washington, D.C.: Oct. 13, 2016).

- **To develop new ideas, solutions to specific problems, or new products**: For example, from April 2015 to November 2016, the Department of Energy held a prize competition to create more efficient devices that would double the energy captured from ocean waves. According to the competition's website, the winning team achieved a five-fold improvement.
- **To enhance collaboration and agency capacity by leveraging external resources, knowledge, and expertise:** For example, every 2 years since 2009, the Federal Highway Administration has regularly engaged stakeholders to identify and implement innovative ideas that have measurably improved the execution of highway construction projects.
- **To collect the perspectives and preferences of a broad group of citizens and external stakeholders:** For example, the Food and Drug Administration used in-person and online dialogue to engage outside stakeholders in the development of an online platform designed to make key datasets easily accessible to the public.

Subsequently, in June 2017, we found that OMB, the Office of Science and Technology Policy (OSTP), and the General Services Administration (GSA) developed resources to support the use of open innovation strategies by federal agencies.[187] These resources included guidance, staff to assist agencies in implementing initiatives, and websites to improve access to relevant information. For example, GSA developed a step-by-step implementation guide, program management team, and website to help agency staff carry out prize competitions and challenges. Agencies have also developed their own resources, including guidance, staff positions, and websites, to reach specific audiences and to provide tailored support for open innovation strategies they use frequently. For example, NASA's Solve website provides a central location for the public to find the agency's challenges and citizen science projects, as well as links to relevant resources.

We also evaluated key government-wide guidance for the five strategies listed above to determine the extent to which the guidance reflects leading practices for effectively implementing open innovation initiatives.

[187]GAO, *Open Innovation: Executive Branch Developed Resources to Support Implementation, but Guidance Could Better Reflect Leading Practices*, GAO-17-507 (Washington, D.C.: June 8, 2017).

We identified these practices in our October 2016 report.[188] We found that the guidance for each strategy reflected these practices to differing extents, as shown in figure 22.

Figure 22. Extent Key Guidance Reflects Practices for Effective Implementation by Strategy, as of June 2017

Practice	Crowdsourcing and Citizen Science	Ideation and Open Dialogues	Open Data Collaboration	Prize Competitions and Challenges
Select the appropriate strategy	●	●	◑	●
Clearly define goals and measures	●	●	◑	●
Identify and engage stakeholders and partners	●	●	●	●
Develop implementation plans	●	◑	○	●
Engage participants and partners	●	◑	◑	◑
Collect, assess, and report relevant data	●	◑	○	●
Sustain community of participants and partners	◑	◑	○	◑

● Fully reflects practice ◑ Partially reflects practice ○ Does not reflect practice

Source: GAO. | GAO-17-775

Note: Staff from the Office of Management and Budget, Office of Science and Technology Policy, and the General Services Administration identified the U.S. Public Participation Playbook as the key source of guidance for both ideation initiatives and open dialogues. Therefore, we presented our assessment of guidance for those two strategies together.

We made 22 recommendations to GSA, OMB, and OSTP to enhance the guidance. GSA and OMB generally agreed with these recommendations and OSTP neither agreed nor disagreed. We will monitor their progress toward implementing these recommendations.

Conclusions

GPRAMA provides important tools that can help decision makers better achieve results and address the federal government's significant and long-standing governance challenges. Although OMB and agencies have made progress in improving implementation of the act over the years, our work has highlighted numerous opportunities for further improvements.

[188]In GAO-17-14, we identified seven practices and 18 related key actions that federal agencies can use to help effectively design, implement, and assess open innovation initiatives. To do so, we analyzed and synthesized suggested practices from relevant federal guidance and literature, including public and business administration journals, and publications from research organizations, as well as interviews with experts and agency officials with experience implementing open innovation initiatives.

In 2017, OMB removed the priority designation of CAP goals and APGs. For those goals, this action stopped related data-driven reviews and quarterly updates of progress on Performance.gov until new priority goals are published next year. What OMB considers to be the final results of CAP goals for fiscal years 2014 to 2017 already are on Performance.gov (although not labeled as such). In addition, agencies may report on their former APGs in their annual fiscal year 2017 performance reports. However, Performance.gov does not state that it will not be updated or provide the location of the final progress updates for these goals, limiting transparency and its value to the public. OMB has stated its plans to restart implementation of those provisions in February 2018, with the start of a new goal cycle. We believe it is critical for OMB to do so, given the important role those tools play in addressing key governance challenges and the results we have seen in better managing crosscutting areas and driving performance improvements across the government.

In addition, OMB has postponed implementation of the federal program inventory. To date, the inventory has only been developed once, in 2013, despite requirements for regular updates to reflect current budget and performance information. OMB has given a variety of reasons for the delays over the past 4 years—most recently, to determine the right strategy to merge implementation of the DATA Act and PMIAA with GPRAMA's program inventory requirements. Although OMB staff told us that they expect to issue guidance by the end of 2018 to resume implementation of the program inventory requirements, they have not provided more specific time frames and milestones related to the program inventory requirements. Doing so would help agencies prepare for resumed implementation. Moreover, publicly disclosing planned implementation time frames and associated milestones would help ensure that interested stakeholders, such as federal decision makers and the public, are prepared to engage with agencies as they develop and update their program inventories, which in turn could help ensure the inventories meet stakeholders' needs.

A well-developed inventory would provide key program, budget, and performance information in one place to help federal decision makers better understand the federal investment and results in given policy areas, and better identify and manage fragmentation, overlap, and duplication. Information architecture offers one approach to developing an inventory. As OMB determines a strategy for implementing the program inventory and develops its guidance, considering such a systematic approach to planning, organizing, and developing the inventory that centers on maximizing the use and usefulness of information could help it

ensure the inventory meets GPRAMA requirements as well as the needs of decision makers and the public. Moreover, such an approach could also help OMB implement our past recommendations related to the program inventory, which are intended to ensure the inventory provides more complete information and is useful to various stakeholders.

Our survey of federal managers continues to generally show no improvement in their reported use of performance information in decision making, nor in the employment of practices that can enhance such use. One area where our survey data and past work show promise is through the use of regular, leadership-driven reviews of performance data at agencies, especially when conducted in line with related leading practices. However, GPRAMA only requires these data-driven reviews for APGs, which represent a small subset of goals, both within individual agencies as well as across the government. This is probably why most federal managers were not familiar with the reviews. Identifying and sharing practices for expanding the use of those reviews—such as for additional agency-wide performance goals and at lower levels within agencies—could significantly enhance the use of performance information and drive to better and greater results.

Recommendations for Executive Action

We are making the following four recommendations to OMB:

The Director of OMB should update Performance.gov to explain that quarterly reporting on the fiscal year 2014 through 2017 CAP goals and fiscal year 2016 and 2017 APGs was suspended, and provide the location of final progress updates for these goals. (Recommendation 1)

The Director of OMB should revise and publicly issue OMB guidance—through an update to its Circular No. A-11, a memorandum, or other means—to provide time frames and associated milestones for implementing the federal program inventory. (Recommendation 2)

The Director of OMB should consider—as OMB determines its strategy for resumed implementation of the federal program inventory—using a systematic approach, such as the information architecture framework, to help ensure that GPRAMA requirements and our past recommendations for the inventory are addressed. (Recommendation 3)

The Director of OMB should work with the Performance Improvement Council to identify and share among agencies practices for expanding the use of data-driven performance reviews beyond APGs, such as for other

performance goals and at lower levels within agencies, that have led to performance improvements. (Recommendation 4)

Agency Comments and Our Evaluation

We provided a draft of this report to the Director of the Office of Management and Budget for review and comment. In comments provided orally and via email, OMB staff agreed with the recommendations in this report.

OMB staff also asked us to (1) consider revising the draft title of the report, to better reflect progress in GPRAMA implementation, and (2) clarify our recommendations on issuing guidance for implementing the federal program inventory and expanding the use of data-driven performance reviews, by describing possible actions that could be taken to implement them. We agreed and made revisions accordingly.

We are sending copies of this report to interested congressional committees, the Director of the Office of Management and Budget, and other interested parties. This report will also be available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-6806 or mihmj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of our report. Key contributors to this report are listed in appendix III.

J. Christopher Mihm
Managing Director, Strategic Issues

List of Congressional Committees

The Honorable Ron Johnson
Chairman
The Honorable Claire McCaskill
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable James Lankford
Chairman
The Honorable Heidi Heitkamp
Ranking Member
Subcommittee on Regulatory Affairs and Federal Management
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Trey Gowdy
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

The Honorable Mark Meadows
Chairman
The Honorable Gerald E. Connolly
Ranking Member
Subcommittee on Government Operations
Committee on Oversight and Government Reform
House of Representatives

Appendix I: Objectives, Scope, and Methodology

The GPRA Modernization Act (GPRAMA) includes a statutory provision for us to periodically evaluate implementation of the act.[1] Since 2012, we have issued over 30 products in response to this provision; this is the third summary report.[2] This report assesses how implementation of GPRAMA has affected the federal government's progress in resolving key governance challenges in (1) addressing crosscutting issues, (2) ensuring performance information is useful and used in decision making, (3) aligning daily operations with results, and (4) building a more transparent and open government.

We reviewed relevant statutory requirements, related Office of Management and Budget (OMB) guidance, and our recent work related to GPRAMA implementation and the four key governance challenges included in our reporting objectives. Specifically, since our last summary report in September 2015, we examined various aspects of GPRAMA implementation in 12 products that covered 35 agencies, including the 24 agencies covered under the Chief Financial Officers (CFO) Act of 1990, as amended (identified in table 2). We interviewed OMB and Performance Improvement Council staff to obtain (1) their perspectives on GPRAMA implementation and progress on the four governance challenges, and (2) updates on the status of our past recommendations. We also received updates from other agencies on the status of our past recommendations to them related to GPRAMA implementation.

[1]Pub. L. No. 111-352, § 15.

[2]See the Related GAO Products section for the two prior summary reports as well as additional past products related to GPRAMA implementation.

Table 2: The 24 Chief Financial Officers Act Agencies

Department of Agriculture	Department of Transportation
Department of Commerce	Department of the Treasury
Department of Defense	Department of Veterans Affairs
Department of Education	Agency for International Development
Department of Energy	Environmental Protection Agency
Department of Health and Human Services	General Services Administration
Department of Homeland Security	National Aeronautics and Space Administration
Department of Housing and Urban Development	National Science Foundation
Department of the Interior	Nuclear Regulatory Commission
Department of Justice	Office of Personnel Management
Department of Labor	Small Business Administration
Department of State	Social Security Administration

Source: 31 U.S.C. § 901(b). | GAO-17-775

To supplement this review, we administered our periodic survey of federal managers on organizational performance and management issues from November 2016 through March 2017. This survey is comparable to five previous surveys we conducted in 1997, 2000, 2003, 2007, and 2013.[3] We selected a stratified random sample of 4,395 people from a population of approximately 153,779 mid-level and upper-level civilian managers and supervisors working in the 24 executive branch agencies covered by the CFO Act, as shown in table 2. We obtained the sample from the Office of Personnel Management's (OPM) Enterprise Human Resources Integration (EHRI) database as of September 30, 2015, which was the most recent fiscal year data available at the time. We used file designators indicating performance of managerial and supervisory functions. In reporting survey data, we use the term "government-wide" and the phrases "across the government" or "overall" to refer to the 24 CFO Act executive branch agencies. We use the terms "federal managers" and "managers" to collectively refer to both managers and supervisors.

We designed the questionnaire to obtain the observations and perceptions of respondents on various aspects of results-oriented

[3]Concurrently with this report, we are issuing online supplemental material that shows responses to all survey items at the government-wide and individual agency levels. See GAO-17-776SP. For information on the design and administration of our earlier surveys, see the list of survey-related products in the Related GAO Products section.

management topics. These topics include the presence and use of performance measures, any hindrances to measuring performance and using performance information, agency climate, and program evaluation use. To assess implementation of GPRAMA, the questionnaire included questions to collect respondents' views on various provisions of GPRAMA, such as cross-agency priority goals, agency priority goals, and related quarterly performance reviews.[4]

Similar to the five previous surveys, the sample was stratified by agency and by whether the manager or supervisor was a member of the Senior Executive Service (SES). The management levels covered general schedule (GS) or equivalent schedules at levels comparable to GS-13 through GS-15 and career SES or equivalent. Stratifying the sample in this way ensured that the population from which we sampled covered at least 90 percent of all mid- to upper-level managers and supervisors at the departments and agencies we surveyed.

Most of the items on the questionnaire were closed-ended, meaning that depending on the particular item, respondents could choose one or more response categories or rate the strength of their perception on a 5-point extent scale ranging from "no extent" to "very great extent." On most items, respondents also had an option of choosing the response category "no basis to judge/not applicable." A few items had other options, such as "yes," "no," or "do not know," or a 3-point familiarity scale ("not familiar," "somewhat familiar," and "very familiar").

We asked many of the items on the questionnaire in our earlier surveys, though we introduced a number of new items in 2013, including the sections about GPRAMA and program evaluations. For 2017, we added a new question on use of performance information (question 12) and a new question on program evaluation (question 24). Before administering the survey, questions were reviewed by our staff, including subject matter experts, a survey specialist, and a research methodologist. We also conducted pretests of the new questions with federal managers in several of the 24 CFO Act agencies. We changed the wording of subquestions or added clarifying examples based on pretester feedback.

[4]OMB did not direct the Nuclear Regulatory Commission (NRC) to develop agency priority goals for 2016 and 2017. Moreover, before we administered the survey, officials at NRC told us the agency was not subject to any of the cross-agency priority goals. After consulting with them, we chose not to administer survey items related to priority goals to managers at that agency.

To administer the survey, we e-mailed managers in the sample to notify them of the survey's availability on our website and we included instructions on how to access and complete the survey. To follow up with managers in the sample who did not respond to the initial notice, we emailed or called multiple times to encourage survey participation or provide technical assistance, as appropriate.

Similar to our last survey, we worked with OPM to obtain the names of the managers and supervisors in our sample, except for those within selected subcomponents whose names were withheld from the EHRI database. Since Foreign Service officials from the Department of State (State) are not in the EHRI database, we drew a sample for that group with the assistance from State. We worked with officials at the Department of Homeland Security (DHS) and the Department of the Treasury (Treasury) to gain access to these individuals to maintain continuity of the population of managers surveyed from previous years.[5] The Department of Justice (DOJ) was concerned about providing identifying information (e.g., names, e-mail addresses, and phone numbers) of federal agents to us, so we administered the current survey to DOJ managers in our sample through DOJ officials. To identify the sample of managers whose names were withheld from the EHRI database, we provided DOJ with the last four digits of Social Security numbers, the subcomponent, duty location, and pay grade information. To ensure that DOJ managers received the same survey administration process as the rest of the managers in our sample to the extent possible, we provided DOJ with text for the survey activation and reminder e-mails similar to ones we emailed to managers at other agencies. DOJ administered the survey to these managers and emailed them one reminder to complete the survey.

To help determine the reliability and accuracy of the EHRI data elements used to draw our sample of federal managers, we checked the data for reasonableness and the presence of any obvious or potential errors in accuracy and completeness and reviewed past analyses of the reliability of this database. For example, we identified cases where the managers' names were withheld and contacted OPM to discuss this issue. We also checked the names of the managers in our selected sample provided by OPM with the applicable agency contacts to verify these managers were

[5]We worked with DHS to identify individuals from the U.S. Secret Service and Treasury to identify individuals from the Alcohol and Tobacco Tax and Trade Bureau.

still employed with the agency. We noted discrepancies when they occurred and excluded them from our population of interest, as applicable. On the basis of these procedures, we believe the data we used from the EHRI database are sufficiently reliable for the purpose of the survey.[6]

Of the 4,395 managers selected for the 2017 survey, we found that 388 of the sampled managers had retired, separated, or otherwise left the agency or had some other reason that excluded them from the population of interest. These exclusions included managers that the agency could not locate, and therefore we were unable to request that they participate in the survey.[7] We received usable questionnaires from 2,726 sample respondents, for a weighted response rate of about 67 percent of the remaining eligible sample. The weighted response rate across 23 of the 24 agencies ranged from 57 percent to 82 percent, while DOJ had a weighted response rate of 36 percent. See the supplemental material for each agency's response rate.[8]

We conducted a nonresponse bias analysis using information from the survey and sampling frame as available. The analysis confirmed discrepancies in the tendency to respond to the survey related to agency and SES status. The analysis also revealed some differences in response propensity by age and GS level; however, the direction and magnitude of the differences on these factors were not consistent across agencies or strata. Our data may be subject to bias from unmeasured sources for which we cannot control. Results, and in particular estimates from agencies with low response rates such as DOJ, should be interpreted with caution because these estimates are associated with a higher level of uncertainty.[9]

[6]In an August 2013 assessment, OPM reported that EHRI data elements were 96 percent or more accurate. Also, we previously reported that government-wide data from the Central Personnel Data File, ERHI's predecessor, were 96 percent or more accurate. See GAO, O*PM's Central Personnel Data File: Data Appear Sufficiently Reliable to Meet Most Customer Needs*, GAO/GGD-98-199 (Washington, D.C.: Sept. 30, 1998).

[7]We also excluded managers if they were on extended leave for more than half of the survey administration period.

[8]GAO-17-776SP.

[9]OMB guidelines state that agencies should plan for a nonresponse bias analysis if the expected item response rate is below 70 percent for any items used in a report. See OMB, *Standards and Guidelines for Statistical Surveys* (Washington, D.C.: September 2006).

The overall survey results are generalizable to the government-wide population of managers as described above. The responses of each eligible sample member who provided a usable questionnaire were weighted in the analyses to statistically account for all members of the population.[10] All results are subject to some uncertainty or sampling error as well as nonsampling error, including the potential for nonresponse bias as noted above. Because we followed a probability procedure based on random selections, our sample is only one of a large number of samples that we might have drawn.

The magnitude of sampling error will vary across the particular surveys, groups, or items being compared because we (1) used complex survey designs that differed in the underlying sample sizes, usable sample respondents, and associated variances of estimates, and (2) conducted different types of statistical analyses. For example, the 2000 and 2007 surveys were designed to produce agency-level estimates and had effective sample sizes of 2,510 and 2,943, respectively. However, the 1997 and 2003 surveys were designed to obtain government-wide estimates only, and their sample sizes were 905 and 503, respectively. Consequently, in some instances, a difference of a certain magnitude may be statistically significant. In other instances, depending on the nature of the comparison being made, a difference of equal or even greater magnitude may not achieve statistical significance.

Because each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95 percent confidence interval. This is the interval that would contain the actual population value for 95 percent of the samples we could have drawn. The percentage estimates presented in this report based on our sample for the 2017 survey have 95 percent confidence intervals within plus or minus 5.5 percentage points of the estimate itself, unless otherwise noted. We also note in this report when we are 95 percent confident that changes from 1997 or 2013 relative to 2017 are statistically significant.[11] Online supplemental material shows the questions asked on the survey along with the percentage estimates and associated 95 percent confidence intervals for each item for each agency and

[10]We made weighting adjustments based on our sampling stratification (agency and SES status). Because we did not find consistent evidence of nonresponse biases beyond those two factors, we did not make any further weighting adjustments.

[11]For survey items introduced after 1997, we also note when we are 95 percent confident that the change from the year of introduction relative to 2017 is significant.

government-wide.[12] In a few instances, we report estimates with larger margins of error because we deemed them reliable representations of given findings due to the statistical significance of larger differences between comparison groups. In all cases, we report the applicable margins of error.

In addition to sampling errors, the practical difficulties of conducting any survey may also introduce other types of errors, commonly referred to as nonsampling errors. For example, difficulties in how a particular question is interpreted, in the sources of information available to respondents, or in how the data were entered into a database or analyzed can introduce unwanted variability into the survey results. With this survey, we took a number of steps to minimize these nonsampling errors. For example, our staff with subject matter expertise designed the questionnaire in collaboration with our survey specialists. As noted earlier, the new questions added to the survey were pretested to ensure they were relevant and clearly stated. When the data were analyzed, a second independent analyst on our staff verified the analysis programs to ensure the accuracy of the code and the appropriateness of the methods used for the computer-generated analysis. Since this was a web-based survey, respondents entered their answers directly into the electronic questionnaire, thereby eliminating the need to have the data keyed into a database, thus avoiding a source of data entry error.

To supplement descriptive analysis of the survey questions, we generated an index to gauge government-wide use of performance information. The index, which was identical to one we reported in 2014, averaged manager's responses to 11 questions deemed to relate to the concept of performance information use.[13] The index runs from 1 (corresponding to an average value of "to no extent") to 5 (corresponding to an average value of "to a very great extent"). We used Cronbach's alpha to assess the internal consistency of the scale.[14] Our government-wide index score weights each agency's contribution equally, and provides a relative measure of the use of performance information over

[12]GAO-17-776SP.

[13]GAO-17-747.

[14]The 2017 index had a Cronbach's alpha of 0.93, which meets generally accepted standards for scale reliability.

time rather than an absolute indicator of the government-wide level of use of performance information.

We conducted this performance audit from January 2016 to September 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Recommendations from GAO's Work Related to the GPRA Modernization Act

The Office of Management and Budget (OMB) and agencies have taken some actions to address our recommendations related to implementation of the GPRA Modernization Act of 2010 (GPRAMA); however, the majority of recommendations remain open. Since GPRAMA was enacted in January 2011, we have made 100 recommendations in 18 reports to OMB and agencies aimed at improving the act's implementation (table 3).[1] Of those 100, OMB and the agencies have implemented 42 recommendations. Fifty-eight recommendations require additional action.

Table 3: Status of GAO's Recommendations Related to Implementation of the GPRA Modernization Act, as of August 2017

Fiscal Year	OMB-Implemented	OMB- Not implemented	Agencies - Implemented	Agencies - Not implemented	Total
2012	1	0	0	0	**1**
2013	9	8	0	3	**20**
2014	10	1	0	0	**11**
2015	1	9	11	17	**38**
2016	1	5	8	14	**28**
2017	1	1	0	0	**2**
Total	**23**	**24**	**19**	**34**	**100**

Source: GAO analysis of past reports. | GAO-17-775

Note: Recommendations are presented by the fiscal years in which they were made.

Nearly half (47) of our recommendations are directed to OMB. For the 23 recommendations that OMB has implemented, many represent revisions to guidance to better reflect GPRAMA's requirements or to enhance implementation. Many of the 24 recommendations to OMB that are not implemented deal with long-standing or complex challenges, on which OMB has taken limited action to date. Of those, we have designated 3 as priorities for OMB to address.[2] Agencies have also taken some action on our recommendations, implementing 19 of the 53 recommendations we have made.

[1]We did not include the recommendations made in this report. We also excluded 25 recommendations from three reports on tiered evidence grants (GAO-16-818), performance partnerships (GAO-17-208), and open innovation resources (GAO-17-507). Although these reports discussed tools that could be used to enhance performance in line with GPRAMA's intent, their recommendations focused on actions needed to improve the use of those particular tools.

[2]These priority recommendations relate to tax expenditures. See GAO-16-622 and GAO-15-83.

The following tables present each of the 100 recommendations along with a summary of actions taken to address it.[3] Tables 4 and 5 provide information about our recommendations to OMB that are implemented and not implemented, respectively. Tables 6 and 7 provide information about our recommendations to other agencies that are implemented and not implemented, respectively.

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

Recommendation	Implementation Status
GAO-17-616: *Federal Reports: OMB and Agencies Should More Fully Implement the Process to Streamline Reporting Requirements* (July 2017)	
1. **The Director of the Office of Management and Budget (OMB)** should ensure email instructions and other correspondence to agencies align with GPRAMA and A-11 requirements regarding the identification and elimination of unnecessary plans and reports. Specifically, OMB's email instructions to agencies should request that agencies annually compile a list of all plans and reports they produce for Congress, analyze the list to identify those that are outdated or duplicative, consult and document relevant interactions with congressional committees, and provide a total count of plans and reports and their list of outdated and duplicative reports to OMB.	**Implemented –** In August 2017, OMB provided us with the email instruction it sent to agencies when identifying reports for modification or elimination. The instructions in the email to agencies aligned with GPRAMA and A-11 guidance, and specifically requested that agencies compile a list of all plans and reports they produce for Congress, analyze the list to identify those that are outdated or duplicative, consult and document relevant interactions with congressional committees, and provide a total count of plans and reports and their list of outdated and duplicative reports to OMB.
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	
2. The **Director of OMB** should revise relevant guidance to align with the GPRA Modernization Act (GPRAMA) and require agencies to describe their major management challenges and identify performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of the challenges in their Annual Performance Plan. The guidance should also address how to report in the event that the agency determines it does not have major management challenges.	**Implemented** – In revised A-11 guidance issued in July 2016, OMB took a number of actions to clarify what information and in which document major management challenges should be reported. In addition, the guidance addresses how and where agencies are to report in the event that they do not have major management challenges.

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

Recommendation	Implementation Status
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	
3. The **Director of OMB**, working with the Performance Improvement Council (PIC) Executive Director, should identify practices participating agencies can use to improve their public reporting in their performance plans and reports of how they are ensuring the quality of performance information used to measure progress toward agency priority goals (APGs).	**Implemented –** In February 2016, the PIC Executive Director directed Performance Improvement Officers (PIOs) and their deputies to complete a self-assessment of their agency's data quality policies and procedures to ensure these were consistent with OMB guidance. PIC staff summarized the agencies' self-assessments at the March 2016 meeting, identifying aspects of data quality in which agencies had generally rated their performance highest, and other aspects of data quality in which agencies had rated their performance lowest.
GAO-14-639: *Managing for Results: Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance* (July 2014)	
4. The **Director of OMB** should work with agencies to appoint a deputy goal leader to support each APG leader.	**Implemented –** On April 6, 2015, the Director of OMB issued a memorandum to the heads of executive departments and agencies, encouraging agencies to identify a senior career leader to support APG implementation through the goal period.
5. The **Director of OMB** should work with the PIC to further involve APG leaders and their deputies in sharing information on common challenges and practices related to APG management.	**Implemented** – In October 2015, the PIC and OMB launched the Leaders Delivery Network, a leadership and cross-agency networking program designed for APG leaders across the government. Among other things, participants in the Leaders Delivery Network will be able to take part in peer groups organized around shared challenges and topics.
GAO-14-526: *Managing for Results: OMB Should Strengthen Reviews of Cross-Agency Goals* (June 2014)	
6. The **Director of OMB** should include the following in the quarterly reviews of cross-agency priority (CAP) goal progress, as required by GPRAMA: a consistent set of information on progress made during the most recent quarter, overall trends, and the likelihood of meeting the planned level of performance; goals at risk of not achieving the planned level of performance; and the strategies being employed to improve performance.	**Implemented –** In early 2015, OMB and the PIC released an updated template for CAP goal quarterly progress updates, and updated guidance. The template and guidance directed CAP goal teams to report consistently on their key indicators, including the target, the frequency of reporting, the latest data, and the overall performance trend. The template and guidance also directed goal teams to report on risks, barriers, or challenges to the achievement of goals and milestones; areas where targets have been missed or progress has been slower than expected; major actions being taken to achieve a goal; and opportunities for performance improvement.
7. The **Director of OMB** should work with the PIC to establish and document procedures and criteria to assess CAP goal implementation efforts and the status of goal execution.	**Implemented –** In January 2015, OMB and the PIC released updated guidance that outlines the role of OMB leadership, the PIC, and others in assessing CAP goal progress. The guidance specifies that CAP goal teams must submit quarterly updates to OMB, and these updates will also be reviewed by the PIC to verify that they are in clear language, include all public-facing milestones and indicators, and meet all GPRAMA reporting requirements for CAP goals.
8. The **Director of OMB** should develop guidance similar to what exists for agency priority goal and strategic objective reviews, outlining the purposes of CAP goal progress reviews; expectations for how the reviews should be carried out; and the roles and responsibilities of CAP goal leaders, agency officials, and OMB and PIC staff in the review process.	**Implemented –** In July 2014, the OMB released updated guidance on the management of CAP goals, which more clearly defined the roles of CAP goal leaders, included information on the purpose of these CAP goal reviews, and referred CAP goal leaders to more detailed guidance and leading practices for conducting successful performance reviews.

Recommendation	Implementation Status
9. The **Director of OMB** should direct CAP goal leaders to identify all key contributors to the achievement of their goals.	**Implemented –** In January 2015, OMB and the PIC released updated guidance that specifically directs CAP goal teams to report all agencies, organizations, programs, activities, regulations, tax expenditures, policies, and other activities that contribute to the goal.
10. The **Director of OMB** should direct CAP goal leaders to identify annual planned levels of performance and quarterly targets for each CAP goal.	**Implemented –** In early 2015, OMB and the PIC released an updated template for CAP goal quarterly progress updates that directs CAP goal teams to list targets for the key indicators that they are using to track progress.
11. The **Director of OMB** should direct CAP goal leaders to develop plans to identify, collect, and report data necessary to demonstrate progress being made toward each CAP goal or develop an alternative approach for tracking and reporting on progress quarterly.	**Implemented –** In July 2014, staff from OMB shared a reporting template that the PIC developed for CAP goals, which directs goal teams to include information on performance indicators that are under development. Additional PIC guidance directs CAP goal teams to select or develop measures of progress for their goals that are relevant, well-defined, timely, reliable, and capable of being influenced by the actions of contributing organizations.
12. The **Director of OMB** should direct CAP goal leaders to report the time frames for the completion of milestones, the status of milestones, and how milestones are aligned with strategies or initiatives that support the achievement of the goal.	**Implemented –** Almost all of the CAP goal action plans released on June 26, 2014, included milestone due dates and information on the status of milestones. Many also included lists of milestones aligned with specific subgoals.
GAO-14-268: *Reexamining Regulations: Agencies Often Made Regulatory Changes, but Could Strengthen Linkages to Performance Goals* (April 2014)	
13. **Priority Recommendation:** The Director of OMB should direct the Administrator of the Office of Information and Regulatory Affairs to ensure that the contributions made by regulations toward the achievement of APGs are properly considered and improve how retrospective regulatory reviews can be used to help inform assessments of progress toward these APGs by directing in guidance that agencies take such actions as: (1) identifying whether a regulation contributes to an APG expected to be reviewed by management as one of the criteria for prioritizing retrospective analyses and for the timing of these analyses; and (2) once an agency prioritizes a retrospective analysis based, in part, on its support of an APG, improving the usefulness of that analysis by examining regulations that collectively contribute to the goal in the scope of the review as appropriate.	**Implemented –** In April 2017, OMB issued guidance to agencies that, among other things, emphasized the importance of performance measures related to evaluating and improving the net benefits of their respective regulatory programs. OMB included explicit references to section 6 of Executive Order 13563, which directed agencies' efforts to conduct retrospective regulatory reviews. Specifically, the updated guidance encourages agencies to establish and report "meaningful performance indicators and goals for the purpose of evaluating and improving the net benefits of their respective regulatory programs." The guidance further states that agencies' efforts to improve such net benefits may be conducted as part of developing agency strategic and performance plans and priority goals. In July 2017, OMB confirmed that the updated guidance was issued, in part, to address our April 2014 recommendation.
GAO-13-518: *Managing For Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges* (June 2013)	
14. The **Director of OMB** should revise relevant OMB guidance to direct agencies to identify relevant tax expenditures among the list of federal contributors for each appropriate agency goal.	**Implemented –** In its July 2013 update to guidance, OMB directs agencies to identify tax expenditures, as appropriate, among the list of federal contributors to each agency strategic objective. According to the guidance, the agency's set of strategic objectives should be comprehensive of all agency activity.

Recommendation	Implementation Status
The **Director of OMB** should 15. review whether all relevant tax expenditures that contribute to a CAP goal have been identified, and as necessary, include any additional tax expenditures in the list of federal contributors for each goal; and 16. assess the contributions relevant tax expenditures are making toward the achievement of each CAP goal.	**Implemented –** In September 2015, OMB staff told us that OMB had analyzed the 15 CAP goals established in March 2014, and determined that there were no tax expenditures that were critical to support achievement of those goals. In May 2016, we corroborated OMB's findings as part of our work reviewing implementation of a sample of 7 CAP goals.
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	
17. The **Director of OMB** should work with the PIC to conduct formal feedback on the performance of the PIC from member agencies, on an ongoing basis.	**Implemented –** In March 2014, PIC staff reported that they had started collecting formal feedback from attendees of most PIC-sponsored events. They provided documentation showing examples of surveys used to collect feedback and information compiled from survey results.
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act* (April 2013)	
18. The **Director of OMB** should revise relevant guidance documents to provide a definition of what constitutes "data of significant value."	**Implemented –** In its July 2013 update to guidance, OMB defined "data of significant value" as those that are sufficiently accurate, timely, and relevant to affect a decision, behavior, or outcome by those who have authority to take action.
19. The **Director of OMB** should direct agencies to develop and publish on Performance.gov interim quarterly performance targets for their APG performance measures when the "data of significant value" definition applies.	**Implemented –** In its July 2013 update to guidance, OMB directed agencies to publish targets and results related to their priority goals each quarter.
20. The **Director of OMB** should direct agencies to provide and publish on Performance.gov completion dates, both in the near term and longer term, for their milestones.	**Implemented –** In its July 2013 update to guidance, OMB directed agencies to include, in their quarterly performance updates on priority goals, key milestones with planned completion dates for the remainder of the goal period.
21. The **Director of OMB** should direct agencies to describe in their performance plans how the agency's performance goals—including APGs—contribute to any of the CAP goals.	**Implemented –** In its July 2013 update to guidance, OMB directed agencies to include a list of the CAP goals to which the agency contributes and explain the agency's contribution to them in their strategic plans, performance plans, and performance reports. In addition, in those documents the agencies are to direct the public to information about the CAP goals on Performance.gov.
22. The **Director of OMB** should ensure that agencies adhere to OMB's guidance for website updates by providing complete information about the organizations, program activities, regulations, tax expenditures, policies, and other activities—both within and external to the agency—that contribute to each APG.	**Implemented –** Based on an analysis of the final quarterly updates for the 2014-2015 APGs, published in December 2015, we found that agencies made progress in identifying external organizations and programs for their APGs.
GAO-12-620R: *Managing for Results: GAO's Work Related to the Interim Crosscutting Priority Goals under the GPRA Modernization Act* (May 2012)	
23. The **Director of OMB**, in considering additional programs with the potential to contribute to the crosscutting goals, should review the additional departments, agencies, and programs that we have identified, and include them in the federal government performance plan, as appropriate.	**Implemented –** In December 2012, and again in May 2013, OMB updated information on Performance.gov on the CAP goals. In these updates, OMB added some of the departments, agencies, and programs that we recommended in our report.

Source: GAO. | GAO-17-775

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

Recommendation	Implementation Status
GAO-17-616: *Federal Reports: OMB and Agencies Should More Fully Implement the Process to Streamline Reporting Requirements* (July 2017)	
1. The **Director of the Office of Management and Budget (OMB)** should submit or reference agencies' report modification proposals in the President's annual budget, as required by the GPRA Modernization Act (GPRAMA).	**Not implemented –** In July 2017, OMB stated it would include a list of report modification proposals in the President's fiscal year 2019 budget, as required by GPRAMA. We will review the fiscal year 2019 budget when it is released.
GAO-16-693: *Performance.gov: Long-Term Strategy Needed to Improve Website Usability* (August 2016)	
The **Director of OMB**, in consultation with the Performance Improvement Council (PIC) and General Services Administration (GSA), should take the following three actions: 2. ensure the information presented on Performance.gov consistently complies with GPRAMA public reporting requirements for the website's content; 3. analyze and, where appropriate, implement usability test results to improve Performance.gov; and 4. develop a strategic plan for the future of Performance.gov. Among other things, this plan should include: • the goals, objectives, and resources needed to consistently meet Digitalgov.gov and GPRAMA requirements; • a customer outreach plan that considers how (1) OMB informs users of changes in Performance.gov, (2) OMB uses social media as a method of communication, and (3) users access Performance.gov so that OMB could, as appropriate, deploy mobile applications to communicate effectively; and • a strategy to manage and archive the content and data on Performance.gov in accordance with National Archives and Records Administration guidance.	**Not implemented –** In July 2017, OMB staff stated that they will be partnering with a vendor to redesign Performance.gov, and plan to launch the new site in February 2018 with the fiscal year 2019 budget. Staff confirmed they will ensure that the redesigned Performance.gov site will include content that meets public reporting requirements. They stated they anticipate releasing updated agency reporting guidance in the fall of 2017 to help ensure agencies report required data. In addition, OMB and PIC staff noted that the new vendor for Performance.gov—who had not been selected at that time—will help develop (1) a strategic plan for the site that incorporates results from usability studies, and (2) a stakeholder outreach plan that encompasses diverse groups including Congress, federal agency managers and staff, and other interested groups.
GAO-16-622: *Tax Expenditures: Opportunities Exist to Use Budgeting and Agency Performance Processes to Increase Oversight* (July 2016)	
5. **Priority Recommendation:** The **Director of OMB**, in collaboration with the Secretary of the Treasury, should work with agencies to identify which tax expenditures contribute to their agency goals, as appropriate; that is, they should identify which specific tax expenditures contribute to specific strategic objectives and agency priority goals (APG).	**Not implemented –** In July 2017, OMB staff said they had not taken any actions on this recommendation.
GAO-16-509: *Managing for Results: OMB Improved Implementation of Cross-Agency Priority Goals, But Could Be More Transparent About Measuring Progress* (May 2016)	
6. The **Director of OMB** should, working with the PIC, report on Performance.gov the actions that cross-agency priority (CAP) goal teams are taking, or plan to take, to develop performance measures and quarterly targets.	**Not implemented –** In July 2017, OMB staff said that the next opportunity to implement this recommendation is when the administration establishes new CAP goals in February 2018. They told us that they are working, where possible, to assist in the development of performance measures for those goals.

Recommendation	Implementation Status
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	
7. The **Director of OMB**, working with the PIC Executive Director, should identify additional changes that need to be made in OMB's guidance to agencies related to ensuring the quality of performance information for APGs on Performance.gov.	**Not implemented –** In July 2017, OMB staff stated that as they redesign Performance.gov, they will review the legal requirements for data accuracy. They told us they will then use this information to clarify guidance so that agencies can discuss actions taken to ensure the accuracy and reliability of APG data on Performance.gov.
GAO-15-83: *Government Efficiency and Effectiveness: Inconsistent Definitions and Information Limit the Usefulness of Federal Program Inventories* (October 2014)	
The **Director of OMB** should 8. revise relevant guidance to direct agencies to collaborate with each other in defining and identifying programs that contribute to common outcomes; 9. revise relevant guidance to provide a time frame for what constitutes "persistent over time" that agencies can use as a decision rule for whether to include short-term efforts as programs; 10. define plans for when additional agencies will be required to develop program inventories; 11. revise relevant guidance to direct agencies to consult with relevant congressional committees and stakeholders on their program definition approach and identified programs when developing or updating their inventories; 12. revise relevant guidance to direct agencies to identify in their inventories the performance goal(s) to which each program contributes; and 13. ensure, during OMB reviews of inventories, that agencies consistently identify, as applicable, the strategic goals, strategic objectives, APGs, and CAP goals each program supports.	**Not implemented –** In July 2017, OMB staff said they will issue new guidance on the Program Management Improvement Accountability Act (PMIAA) by the end of 2017. They noted that a program inventory would help agencies meet PMIAA requirements such as conducting program portfolio reviews. Staff told us they cannot commit to an implementation date for the inventory updates because of methodological and timing challenges, but they anticipate making significant progress within the next year.
Priority Recommendations: The **Director of OMB** should 14. include tax expenditures in the federal program inventory effort by designating tax expenditure as a program type in relevant guidance, and, 15. in coordination with the Secretary of the Treasury, develop a tax expenditure inventory that identifies each tax expenditure and provides a description of how the tax expenditure is defined, its purpose, and related performance and budget information.	
GAO-14-639: *Managing for Results: Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance* (July 2014)	
16. The **Director of OMB** should work with agencies to ensure that agency priority goal leader and deputy goal leader performance plans demonstrate a clear connection with APGs.	**Not implemented –** In July 2017, OMB staff stated that components of both OMB and Office of Personnel Management guidance support accountability for agency priority goals. Despite this, we continue to believe that ensuring an explicit connection in performance plans to APGs will improve accountability, and that additional action is needed to do so.

Recommendation	Implementation Status
GAO-13-518: *Managing For Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges* (June 2013)	
17. The **Director of OMB** should work with the PIC to develop a detailed approach to examine these difficulties across agencies, including identifying and sharing any promising practices from agencies that have overcome difficulties in measuring the performance of these program types (contracts, direct services, grants, regulations, research and development, and tax expenditures). This approach should include goals, planned actions, and deliverables along with specific time frames for their completion, as well as the identification of the parties responsible for each action and deliverable.	**Not implemented –** In June 2015, according to information provided by staff from OMB and the PIC, they had taken some initial steps to address this recommendation in a few areas, such as acquisition management (contracts). In addition, the PIC formed a working group on performance measurement that, in part, is focusing on how to develop appropriate performance measures. However, OMB and the PIC have not yet developed a comprehensive and detailed approach to address these issues as recommended in our report. In August 2017, OMB staff stated that efforts related to the future implementation of PMIAA could help address this recommendation.
GAO-13-517: *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov* (June 2013)	
The **Director of OMB**—working with the PIC and GSA—should 18. clarify the ways that intended audiences could use the information on the Performance.gov website to accomplish specific tasks and specify the design changes that would be required to facilitate that use; 19. seek to more systematically collect information on the needs of a broader audience, including through the use of customer satisfaction surveys and other approaches recommended by HowTo.gov; and 20. seek to ensure that all performance, search, and customer satisfaction metrics, consistent with leading practices outlined in HowTo.gov, are tracked for the website, and, where appropriate, create goals for those metrics to help identify and prioritize potential improvements to Performance.gov.	**Not implemented –** In July 2017, OMB staff informed us that they will be partnering with a vendor to redesign Performance.gov to improve its usability and the accessibility of information on the website. They plan to launch the new site in February 2018 with the fiscal year 2019 budget. To inform this redesign, OMB staff said that they plan to engage a wide range of stakeholders, including Congress, agency managers and staff, interested members of the public, and outside organizations. We will continue to monitor the status of actions to address this recommendation.
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	
21. The **Director of OMB** should work with the PIC to update its strategic plan and review the PIC's goals, measures, and strategies for achieving performance, and revise them if appropriate.	**Not Implemented –** In July 2017, OMB and PIC staff stated that the PIC is in the process of developing a new strategic plan that will reflect the priorities of the new administration. Staff did not have a timeline for developing the plan. Finalizing it would fully implement this recommendation.
GAO-13-228: *Managing for Results: Data-Driven Performance Reviews Show Promise but Agencies Should Explore How to Involve Other Relevant Agencies* (February 2013)	
22. The **Director of OMB** should work with the PIC and other relevant groups to identify and share promising practices to help agencies extend their quarterly performance reviews to include, as relevant, representatives from outside organizations that contribute to achieving their agency performance goals.	**Not implemented –** In July 2017, OMB staff reiterated that it would not always be appropriate to regularly include external representatives because agencies viewed reviews as internal agency management meetings. In August 2017, OMB staff told us they plan to hold a summit with agencies later this year to discuss the implementation of various performance management requirements, which could include agencies highlighting experiences and promising practices related to involving external officials in their data-driven reviews.

Recommendation	Implementation Status
GAO-13-174: *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act* (April 2013)	
23. When such revisions to OMB's guidance [as described in recommendations 17, 18, 19, and 20 in table 4] are made, the **Director of OMB** should work with the PIC to test and implement these provisions.	**Not implemented –** According to information provided by OMB and PIC staff in June 2015, although OMB revised its guidance as we recommended, it did not work with the PIC to test implementation of these provisions. Instead, they told us that both PIC and OMB staff ensure agencies are implementing these provisions of their guidance when reviewing agencies' APG quarterly update submissions. However, our analysis of agencies' APG updates in October 2016 found implementation of these provisions continues to be mixed. In July 2017, OMB staff stated that they are developing new guidance and are in the process of obtaining agencies' views prior to publication.
24. The **Director of OMB** should ensure that agencies adhere to OMB's guidance for website updates by providing a description of how input from congressional consultations was incorporated into each APG.	**Not implemented –** OMB and agencies published information about the 2016-2017 APGs on Performance.gov in October 2015. However, our analysis of relevant sections of Performance.gov in October 2016 generally found that either agencies did not include information about congressional input or they had not updated Performance.gov to reflect the most recent round of stakeholder engagement. In July 2017, OMB staff said that they plan on highlighting the requirement for congressional consultation as they update the 2018-2019 priority goals.

Source: GAO. | GAO-17-775

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

Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	
1. The **Administrator of the U.S. Agency for International Development (USAID)** should describe USAID's major management challenges and identify performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each of its major management challenges as part of USAID's agency performance plan (APP).	**Implemented –** USAID's 2016 Annual Performance Report (APR) described the agency's major management challenges and identified performance goals, performance metrics, planned actions, milestones, and an agency official responsible for resolving each major management challenge.
2. The **Administrator of the Small Business Administration (SBA**) should describe SBA's major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving major management challenges as part of SBA's APP.	**Implemented –** SBA's 2018 Congressional Budget Justification/2016 APR described the agency's major management challenges and identified performance goals, performance metrics, planned actions, milestones, and an agency official responsible for resolving each major management challenge.
3. The **Secretary of State** should include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of the Department of State's (State) APP.	**Implemented –** State's 2016 APR identified performance goals, performance metrics, milestones, and an agency official responsible for resolving each major management challenge.

Recommendation	Implementation Status
4. The **Chairman of the U.S. Nuclear Regulatory Commission (NRC)** should affirmatively state that the agency does not have major management challenges when applicable in the NRC's APP.	**Implemented –** In its 2018 APP, NRC clearly stated that it did not have major management challenges.
5. The **Director of the Office of Personnel Management (OPM)** should identify performance goals, performance measures, and milestones for each of OPM's major management challenges as part of OPM's APP.	**Implemented –** In its fiscal year 2018 Congressional Budget Justification, OPM clearly identified its major management challenges and included performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each challenge, as required under the GPRA Modernization Act (GPRAMA).
6. The **Secretary of Veterans Affairs (VA)** should include performance goals and milestones for each of its major management challenges as part of VA's APP.	**Implemented –** In July 2016, VA issued guidance to organizations within VA for responding to major management challenges identified by its Inspector General. Accordingly and in line with our recommendation, VA's fiscal year 2016 Agency Financial Report includes performance goals and milestones for each of its major management challenges.
7. The **Administrator of the National Aeronautics and Space Administration (NASA)** should include performance goals, performance measures, milestones, and an agency official responsible for resolving major management challenges as part of NASA's APP.	**Implemented –** In its fiscal year 2018 APP, NASA took steps to implement this recommendation by clearly identifying its major management challenges and cross-referencing them to relevant strategic goals. Those strategic goals included performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving the challenge.
8. The **Secretary of Education** should include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of the Department of Education's (Education) major management challenges as part of the Department's APP.	**Implemented –** In its fiscal year 2018 APP, Education described the agency's major management challenges and identified performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each major management challenge.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	
9. The **Secretary of Homeland Security** should more fully address GPRAMA requirements and Office of Management and Budget (OMB) guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its agency priority goals (APG).	**Implemented –** The Department of Homeland Security (DHS) added an overall description on Performance.gov of how the agency ensures reliable performance information is reported to external audiences.
10. The **Administrator of NASA** should more fully address GPRAMA requirements and OMB guidance by working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APGs.	**Implemented –** NASA added data quality descriptions to Performance.gov for each of its four APGs for fiscal years 2016 and 2017.
11. The **Administrator of NASA** should more fully address GPRAMA requirements and OMB guidance by describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Implemented –** NASA added a data quality explanation to the section of its fiscal year 2015 APR/fiscal year 2017 APP that described how NASA tracked progress toward each of its four APGs for fiscal years 2016 and 2017.

Recommendation	Implementation Status
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	
The **Secretary of Agriculture** should work with the Chief Operating Officer (COO) and Performance Improvement Officer (PIO) to modify the department's review processes to ensure that review meetings 12. are held at least quarterly; 13. are led by the agency head or COO; 14. involve APG leaders; and 15. involve, as appropriate, agency officials with functional management responsibilities.	**Implemented –** In October 2015, the Department of Agriculture updated its review processes to be in-person quarterly review meetings. The first of these meetings was held on October 28, 2015. Review meetings were led by the COO and PIO, and included APG leaders as well as officials with functional management responsibilities.
16. The **Secretary of Health and Human Services (HHS)** should work with the COO and PIO to modify the department's review process to ensure that progress on each APG is reviewed in an in-person review meeting at least quarterly.	**Implemented –** HHS updated procedures for reviewing its APGs during the fiscal year 2016-2017 cycle. HHS held the first of these quarterly in-person review meetings on March 28, 2016. They involved the PIO, individual priority goal leaders, and senior HHS leadership.
17. The **Secretary of Homeland Security** should work with the COO and PIO to reestablish regular, in-person, data-driven review meetings conducted in a manner consistent with the requirements of GPRAMA, OMB guidance, and leading practices outlined in this report.	**Implemented – I**n October 2015, the DHS Undersecretary for Management distributed a memorandum reestablishing quarterly performance review meetings for APGs. The first in-person quarterly review meeting, led by DHS's Undersecretary for Management, was held on December 18, 2015, to review final progress on fiscal year 2014-2015 APGs, and discuss implementation of the new fiscal year 2016-2017 APGs. The meeting involved APG goal leaders, as well as other officials with functional management responsibilities. DHS also developed a process for tracking follow-up actions stemming from these meetings.
18. The **Secretary of State** should work with the COO and PIO to modify the department's review processes to ensure and involve, as appropriate, agency officials with functional management responsibilities.	**Implemented –** In June 2016, State Department staff told us that officials with functional management responsibilities are now being included in the agency's in-person review meetings. For instance, the list of attendees for the State Department's April 2016 review meeting, which focused on the Excellence in Consular Service agency priority goal, included officials from the Bureau of Budget and Planning, Bureau of Administration, and Bureau of Human Resources, in addition to staff from the Bureau of Consular Affairs.
GAO-15-84: *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service* (October 2014)	
19. The **Secretary of VA** should direct the Veterans Benefits Administration (VBA) to: (1) ensure standards are easily publicly available to improve disability compensation customer service standards, and (2) ensure standards are easily publicly available and develop a feedback mechanism that includes guidance or criteria for service providers to elevate customer feedback and identify the need for and to make service improvements.	**Implemented –** In March 2016, VBA took action and made its disability compensation and Veterans' Group Life Insurance (VGLI) customer service customer service standards easily publicly available by establishing a navigation bar on its web page that links to a new web page that explains customer service standards in detail and links to its performance metrics that support those standards. In addition, VGLI established guidance for its customer service feedback by assigning control numbers and due dates to track the comments and follow-up on actions. According to VGLI officials, on a monthly basis, staff record common themes, analyze patterns concerning customer comments, and identify whether service improvements are needed. Further, on a quarterly basis and as necessary, trends are elevated and addressed with staff and VGLI leadership.

Source: GAO. | GAO-17-775

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

Recommendation	Implementation Status
GAO-16-510: *Managing for Results: Agencies Need to Fully Identify and Report Major Management Challenges and Actions to Resolve them in their Agency Performance Plans* (June 2016)	
1. The **Secretary of Agriculture** should describe the Department of Agriculture's (USDA) major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of USDA's agency performance plan (APP).	**Not implemented –** As of August 2017, USDA had not taken any actions to implement our recommendation. When the 2019 APP is issued, we will update the status of this recommendation.
2. The **Secretary of Commerce** should describe the Department of Commerce's (Commerce) major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of the Department of Commerce's APP.	**Not implemented –** According to Commerce's action plan to address our recommendations, it will begin including a description of the department's major management challenges in the performance plan to be issued concurrent with final fiscal year Congressional Budget Justifications. As of August 2017, however, Commerce has not taken action to implement our recommendation. When the 2019 Congressional Budget Justification is issued, we will update the status of this recommendation.
3. The **Secretary of Defense** should include planned actions for each of the Department of Defense's (DOD) major management challenges and ensure that required information about its major management challenges, currently in DOD's Agency Strategic Plan for Fiscal Years 2015-2018, be included in its APP so that progress toward resolving each of its major management challenges is transparent and reported annually.	**Not implemented –** As of August 2017, DOD had not taken any actions to implement our recommendation. When the 2019 APP is issued, we will update the status of this recommendation.
4. The **Secretary of Energy** should describe the Department of Energy's (DOE) major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of the Department's APP.	**Not implemented –** As of August 2017, DOE had not taken any actions to implement our recommendation. When the 2019 APP is issued, we will update the status of this recommendation.
5. The **Secretary of Homeland Security** should include performance goals, performance measures, and milestones for each of the Department of Homeland Security's (DHS) major management challenges as part of DHS's APP.	**Not implemented –** DHS agreed with our recommendation, but stated it believed it had met the intent of the GPRA Modernization Act's (GPRAMA) requirements for major management challenges, that not all challenges were conducive to a performance goal, and that no further action would be taken by the department. In June 2017, DHS asked us to close the recommendation as not implemented. GPRAMA requires agencies to have performance goals for their major management challenges. Since DHS did not have performance goals, we closed this recommendation as unimplemented in June 2017.

Recommendation	Implementation Status
6. The **Attorney General** should describe the Department of Justice's (DOJ) major management challenges and include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of its major management challenges as part of the Department of Justice's APP.	**Not implemented –** According to DOJ's action plan to address our recommendations, it will report the Office of Inspector General Top Management Challenges in both the Agency Financial Report and the APP. For the APP, DOJ will also include the appropriate performance goals, performance measures, milestones, planned actions addressing the challenges, and the name(s) of agency official(s) responsible for resolving each of its major management challenges. As of August 2017, however, DOJ had not taken any actions to implement our recommendation. When the 2019 APP is issued, we will update the status of this recommendation.
7. The **Secretary of Labor** should describe the Department of Labor's (Labor) major management challenges and include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of its major management challenges as part of Labor's APP.	**Not implemented –** In its most recent agency performance report (APR), Labor took steps to implement this recommendation by including planned actions and an agency official responsible for each of the three issues it identified as a major management challenge. Further action is needed to establish performance goals, performance measures, and milestones. When the fiscal year 2017 agency APR is issued, we will update the status of this recommendation.
8. The **Secretary of Transportation** should describe the Department of Transportation's (DOT) major management challenges and include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving major management challenges as part of DOT's APP.	**Not implemented –** As of August 2017, DOT had not taken any actions to implement our recommendation. When the 2019 APP is issued, we will update the status of this recommendation.
9. The **Secretary of the Treasury** should include performance goals, performance measures, milestones, and an agency official responsible for resolving major management challenges as part of the Department of the Treasury's (Treasury) APP.	**Not implemented –** As of August 2017, Treasury had not taken any actions to implement our recommendation. When the 2019 APP is issued, we will update the status of this recommendation.
10. The **Administrator of the Environmental Protection Agency** (EPA) should include performance goals, performance measures, milestones, planned actions, and an agency official responsible for resolving each of its major management challenges as part of EPA's APP.	**Not implemented –** In its fiscal year 2018 APP, EPA took steps to implement this recommendation by clearly identifying its major management challenges and including planned actions for resolving them. Further action is needed to establish performance goals, performance measures, milestones, and identify an agency official responsible for resolving the challenge. When the 2019 APP is issued, we will update the status of this recommendation.
11. The **Administrator of the General Services Administration** (GSA) should describe GSA's major management challenges and include performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of GSA's APP.	**Not implemented –** In its fiscal year 2018 APP, GSA took steps to implement this recommendation by clearly identifying three major management challenges and including planned actions, performance measures, milestones, and an agency official responsible for resolving them. Further action is needed to establish performance goals. When the 2019 APP is issued, we will update the status of this recommendation.

Recommendation	Implementation Status
12. The **Secretary of Health and Human Services** (HHS) should include performance goals, milestones, and an agency official responsible for resolving each of HHS's major management challenges as part of HHS's APP.	**Not implemented –** According to its website, for fiscal year 2018, HHS is meeting its performance reporting requirements as designated in the GPRAMA and Office of Management and Budget's (OMB) Circular A-11 through the program performance information provided in its fiscal year 2018 Congressional Budget Justification. As of August, 2017, however, HHS has not taken action to implement our recommendation. Our review of HHS's 2018 Congressional Budget Justification found that it did not include recommended information. When the 2019 Congressional Budget Justification is issued, we will update the status of this recommendation.
13. The **Secretary of the Interior** should describe the Department of the Interior's (Interior) major management challenges and include performance goals, performance measures, planned actions, milestones, and an agency official responsible for resolving each of its major management challenges as part of Interior's APP.	**Not implemented –** As of August 2017, Interior had not taken any actions to implement our recommendation. It is unclear in the APP what Interior considers to be its major management challenges and, if there are such issues, which performance information aligns with resolving those issues. When the 2019 annual performance plan is issued, we will update the status of this recommendation.
14. The **Director of the National Science Foundation** (NSF) should describe NSF's major management challenges and identify performance goals, performance measures, milestones, and an agency official responsible for resolving each of its major management challenges as part of NSF's APP.	**Not implemented –** In its fiscal year 2018 APP, NSF took steps to implement this recommendation by clearly identifying its major management challenges and including planned actions for resolving them. Further action is needed to establish performance goals, performance measures, milestones, and identify an agency official responsible for resolving the challenge. When the 2019 APP is issued, we will update the status of this recommendation.
GAO-15-788: *Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals* (September 2015)	
The **Secretary of Agriculture** should more fully address GPRAMA requirements and OMB guidance by 15. working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its agency priority goals (APG). 16. describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Not implemented –** On June 15, 2017, the Director of OMB stated in a memorandum that reporting on Performance.gov concerning the previous Administration's priority goals is suspended through the end of fiscal year 2017. The OMB Director stated that priority goals are intended to focus efforts toward achieving the priorities of the current political leadership and that new goals would be established when the President's fiscal year 2019 Budget is released. We will continue to monitor the Department of Agriculture's efforts to address our recommendations.
The **Secretary of Defense** should more fully address GPRAMA requirements and OMB guidance by 17. working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APGs. 18. describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Not implemented –** On June 15, 2017, the Director of OMB stated in a memorandum that reporting on Performance.gov concerning the previous Administration's priority goals is suspended through the end of fiscal year 2017. The OMB Director stated that priority goals are intended to focus efforts toward achieving the priorities of the current political leadership and that new goals would be established when the President's fiscal year 2019 Budget is released. We will continue to monitor the Department of Defense's efforts to address our recommendations.

Recommendation	Implementation Status
The **Secretary of Interior** should more fully address GPRAMA requirements and OMB guidance by 19. working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APGs, and 20. describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Not implemented –** On June 15, 2017, the Director of OMB stated in a memorandum that reporting on Performance.gov concerning the previous Administration's priority goals is suspended through the end of fiscal year 2017. The OMB Director stated that priority goals are intended to focus efforts toward achieving the priorities of the current political leadership and that new goals would be established when the President's fiscal year 2019 budget is released. We will continue to monitor Interior's efforts to address our recommendations.
The **Secretary of Labor** should more fully address GPRAMA requirements and OMB guidance by 21. working with OMB to describe on Performance.gov how the agency is ensuring the quality of performance information used to measure progress toward its APGs, and 22. describing in the agency's annual performance plans and reports how it is ensuring the quality of performance information used to measure progress toward its APGs.	**Not implemented –** On June 15, 2017, the Director of OMB stated in a memorandum to agency heads that reporting on Performance.gov concerning the previous administration's priority goals is suspended through the end of fiscal year 2017. The OMB Director stated that priority goals are intended to focus efforts toward achieving the priorities of the current political leadership and that new goals would be established when the President's fiscal year 2019 budget is released. We will continue to monitor Labor's efforts to address our recommendations.
GAO-15-579: *Managing for Results: Agencies Report Positive Effects of Data-Driven Reviews on Performance but Some Should Strengthen Practices* (July 2015)	
The **Secretary of Defense** should work with the Chief Operating Officer (COO) and Performance Improvement Officer (PIO) to modify the department's review processes to ensure that review meetings are 23. led by the agency head or COO; 24. used to review progress on all APGs at least once a quarter, discuss at-risk goals and improvement strategies, and assess whether specific program activities, policies, or other activities are contributing to goals as planned; and 25. used by participants to identify, agree upon, document, and track follow-up actions.	**Not implemented –** In July 2017, DOD staff informed us that the department's quarterly performance reviews, which had been reinstituted in late 2016, have been put on hold while the department's new strategic plan is under development. According to DOD staff, the quarterly reviews will not resume until after the department's new strategic plan is approved and released. We will continue to monitor the status of actions to address this recommendation.
The **Secretary of State** should work with the COO and PIO to modify the department's review processes to ensure that 26. progress on each APG is reviewed in an in-person review meeting at least quarterly, and 27. the reviews are led by the agency head or COO.	**Not implemented –** According to information provided by State Department staff in May 2017, efforts to address this recommendation are currently on hold until a new COO for the department has been appointed. Once a new COO is in place the department will move forward with in-person quarterly reviews based on the COO's guidance. We will continue to monitor efforts to address this recommendation.
GAO-15-84: *Managing for Results: Selected Agencies Need to Take Additional Efforts to Improve Customer Service* (October 2014)	
28. The **Commissioner of U.S. Customs and Border Protection** (CBP) should, to improve CBP's customer service standards: (1) ensure standards include performance targets or goals and (2) ensure standards include performance measures.	**Not implemented –** In January 2017, CBP sent an email stating that the agency has done all it can to fully implement the recommendation at this time. However, because CBP does not have performance goals or targets for customer service standards this recommendation remains unimplemented. As of August 2017, CBP had not provided an update on this recommendation.

Recommendation	Implementation Status
29. The **Secretary of Agriculture** should direct the Under Secretary for Natural Resources and Environment to: (1) ensure standards include performance targets or goals; (2) ensure standards include performance measures; (3) ensure standards are easily publicly available; and (4) develop a feedback mechanism to collect comments agency-wide, which should include guidance or criteria to elevate customer feedback from local and regional offices to identify the need for and to make service improvements.	**Not implemented –** In August 2017, the U.S. Forest Service (Forest Service) provided an update for completing the tasks necessary to respond to our recommendations. In accordance with our recommendations, for each of its customer service standards, the Forest Service has developed goals, targets, and measures and we consider this part of the recommendation closed. The Forest Service stated the remaining part of the recommendation will be implemented by December 2018. Specifically, the Forest Service stated by December 2018 it will begin to make standards easily publicly available on its public-facing websites. The Forest Service provided the criteria for elevating customer comments and stated that it will begin to deploy and collect feedback forms by December 2018. We will close this recommendation as implemented when standards are publicly available and customer feedback forms are deployed.
30. The **Secretary of Education** should direct Federal Student Aid's COO to improve Federal Student Aid's customer service standards and feedback review to: (1) ensure standards are easily publicly available, and (2) develop a feedback mechanism that includes guidance or criteria for service providers to elevate customer feedback to identify the need for, and to make, service improvements.	**Not implemented –** As of August 2017, the Department of Education had not provided an update on this recommendation.
31. The **Secretary of the Interior** should direct the Assistant Secretary of Fish, Wildlife, and Parks to take the following actions to improve the National Park Service's (NPS) customer service standards and feedback review: (1) ensure standards include performance targets or goals, (2) ensure standards include performance measures, (3) ensure standards are easily publicly available, and (4) develop a feedback mechanism that includes guidance or criteria to review and elevate customer feedback from local and regional offices to identify the need for and to make service improvements.	**Not implemented –** According to NPS officials, NPS plans on several actions, including defining a strategy that describes the intended customer experience for programs such as the Volunteer in Parks program and Teacher Engagement program. As of August 2017, the NPS had not provided an update on this recommendation.
GAO-13-356: *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training Is Needed* (April 2013)	
The **Director of the Office of Personnel Management**, in coordination with the Performance Improvement Council (PIC) and the Chief Learning Officer Council, should work with agencies to 32. identify competency areas needing improvement within agencies, 33. identify agency training that focuses on needed performance management competencies, and 34. share information about available agency training on competency areas needing improvement.	**Not implemented –** In July 2017, PIC staff stated they have not focused on identifying competency areas because the competencies do not resonate strongly with the performance community. Instead, staff said they identified a need for introductory training on performance management, which they have developed and piloted. They are not sure when they will implement the training, since the PIC is reviewing priorities with its new director. We continue to believe that identifying the competency areas would be useful, and will monitor PIC efforts on identifying and sharing training.

Source: GAO. | GAO-17-775

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the above contact, Benjamin T. Licht (Assistant Director) and Shannon Finnegan (Assistant Director) supervised this review and the development of the resulting report. Leah Q. Nash (Assistant Director), Elizabeth Fan (Analyst-in-Charge), and Adam Miles (Analyst-in-Charge) supervised the development and administration of the Federal Managers Survey and the resulting supplemental material. Peter Beck, Valerie Caracelli, Karin Fangman, Steven Flint, Robert Gebhart, Ricky Harrison Jr., John Hussey, Jill Lacey, Won Lee, Krista Loose, Meredith Moles, Anna Maria Ortiz, Steven Putansu, Alan Rozzi, Cindy Saunders, Stephanie Shipman, Shane Spencer, Andrew J. Stephens, and Brian Wanlass also made key contributions. Ann Czapiewski and Donna Miller developed the graphics for this report. John Ahern, Divya Bali, Jeff DeMarco, Alexandra Edwards, Ellen Grady, Jyoti Gupta, Erinn L. Sauer, and Katherine Wulff verified the information presented in this report.

Related GAO Products

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