

Fiscal Year 2024 Performance Plan

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

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

As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies. However, we generally hold ourselves to the spirit of many such laws, including the Federal Managers’ Financial Integrity Act of 1982 (FMFIA); the GPRM Modernization Act of 2010 (GPRAMA); and the Federal Information Security Modernization Act of 2014 (FISMA). This section of GAO’s Fiscal Year 2023 budget request constitutes our performance plan.

We are unique in our audit and evaluation capacity to support Congress by performing original research, providing technical assistance, and conducting analyses to help Congress make informed decisions across the federal budget, producing tangible results and enhanced oversight. Our work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

We demonstrate our core values of accountability, integrity, and reliability by providing high-quality, high-value, and

independent support to Congress in ways that generate material benefits to the nation. Given our reputation for consistently producing high-quality work that is typically based on original research, it is not surprising that congressional demand for our products and services remains strong. During FY 2022, we received requests for work from 90 percent of the standing committees of Congress and about 26 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In FY 2022, our work brought \$55.6 billion in financial benefits for the federal government (a return of about \$74 for every dollar invested in GAO) and 1,262 in other benefits that cannot be measured in dollars, but led to program and operational improvements across the government. More than 77 percent of our recommendations were implemented over a 4-year period. Additional information on our performance and accomplishments can be found in our Performance and Accountability Report for Fiscal Year 2022.¹

In addition, our experts testified 72 times before 43 separate committees or subcommittees on topics including increasing access to mental health care, addressing persistent tax filing challenges, identifying barriers to receiving federal disaster recovery assistance, improving cybersecurity protections for the nation’s critical infrastructure, and improving conflict of interest procedures to address foreign influence in federal research.

A list of selected testimony topics from FY 2022 is included in table 1.

¹[GAO-23-900398](#)

Table 1. Selected GAO Fiscal Year 2022 Testimony Topics

<p>Goal 1: <i>Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People</i></p>	
<ul style="list-style-type: none"> ▪ Increasing Paycheck Protection Program Loan Access for Smaller and Underserved Businesses ▪ Increasing Focus on Access to Mental Health Care ▪ Increasing the Number of Electric Vehicles in the U.S. Postal Service and Federal Government ▪ Addressing Bureau of Indian Education Management Weaknesses ▪ Enhancing DOD and VA Suicide Prevention Efforts ▪ Strengthening Federal Agency Efforts and Addressing Challenges Repatriating Cultural Items for Tribes ▪ Improving FAA’s Efforts to Address Community Concerns on Aircraft Noise 	<ul style="list-style-type: none"> ▪ Addressing Inaction on Coal Operator Self-Insurance that Increases Financial Risk to Trust Fund ▪ Improving Opportunities for Minority- and Women-Owned Asset Managers ▪ Improving DOD’s Monitoring of Provider Qualifications and Competence ▪ Monitoring Efforts to Implement COVID-19 Recommendations and First Step Act at Federal Prisons ▪ Improving Reform Efforts at the National Weather Service ▪ Leveraging VA Partnerships to Address VA Health Care Facility Needs
<p>Goal 2: <i>Respond to Changing Security Threats and the Challenges of Global Interdependence</i></p>	
<ul style="list-style-type: none"> ▪ Identifying and Addressing Barriers to Receiving Federal Disaster Recovery Assistance ▪ Facing Uncertainties of DOD’s F-35 Sustainment Strategy May Limit Military Services Achieving Missions ▪ Helping HUD Focus on Data to Ensure Vulnerable Populations Receive Disaster Block Grant Funds ▪ Addressing Biodefense National Strategy and Programmatic Challenges ▪ Improving DOD’s Acquisition of Space Systems 	<ul style="list-style-type: none"> ▪ Addressing Continued F-35 Joint Strike Fighter Cost Growth and Schedule Delays ▪ Ongoing Challenges Could Jeopardize Navy’s Ability to Improve Public Shipyards ▪ Implementing FISMA Cybersecurity Requirements among Agencies ▪ Improving Missile Defense Acquisition Processes ▪ Addressing Oversight Challenges of the Military Housing Privatization Initiative ▪ Prioritizing the Nation’s Critical Infrastructure
<p>Goal 3: <i>Help Transform the Federal Government to Address National Challenges</i></p>	
<ul style="list-style-type: none"> ▪ Addressing Challenges in NASA’s Moon Landing Plans ▪ Monitoring Federal Information Technology through Biannual Scorecards ▪ Reducing Freedom of Information Act Backlogs at Selected Agencies ▪ Increasing Confidence in Public Health Research by Addressing Political Interference ▪ Sharing Lessons Learned to Inform Future Space Telescopes ▪ Applying Lessons from Ongoing NASA Major Acquisitions to Improve Future Outcomes 	<ul style="list-style-type: none"> ▪ Identifying IRS Audit Trends for Individual Taxpayers ▪ Understanding the Federal Use and Privacy Implications of Facial Recognition Technology ▪ Highlighting Need for Continued Scrutiny of Agency Proposals for the Technology Modernization Fund ▪ Sharing Initial Observations on Effects of States’ Expanded Authority on Remote Sales Tax ▪ Ensuring Transparency of Judicial Decision-making on Patents ▪ Enhancing Data on Opportunity Zone Investment Activities and IRS Challenges Ensuring Compliance

Source: [GAO-23-900398](#) | GAO-23-900466

GAO Services Integral to Congressional Priorities

GAO's continued high performance is evidence of the critical role it plays in helping Congress and the American people better understand important issues. We issue hundreds of products annually in response to congressional requests and mandates that cover all aspects of the federal government's operations, including veterans' health care, defense acquisitions, border security, cybersecurity, and the COVID-19 pandemic.

In May 2022, we issued our twelfth annual report to the Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities, as well as opportunities to achieve greater efficiency and effectiveness that result in cost savings or enhanced revenue collection. ([GAO-22-105301](#)).

Our 2022 report identified 94 new actions in 21 new areas (and 9 existing areas) that could reduce fragmentation, overlap, and duplication, or provide other cost savings and revenue enhancement opportunities across the federal government.

Significant progress has been made in addressing many of the 1,299 actions that we identified from 2011-2022 to reduce costs, increase revenues, and improve agency operations. As of March 2022, Congress and executive branch agencies had fully or partially addressed about 74 percent of all actions (964 of 1,299)—fully addressing 56 percent (724) and partially addressing 18 percent (240). This yielded about \$552 billion in financial benefits from 2010 through 2021, with \$21 billion more projected in the future.

This work has also led to other (non-financial) benefits. For example, DHS issued a strategy and implementation plan to help integrate and coordinate its chemical defense programs and activities, which will

help it address fragmentation and coordination issues. In addition, the Office of Science and Technology Policy improved interagency leadership and coordination efforts to leverage federal resources to address maritime infrastructure and achieve government-wide priorities in the complex and changing U.S. Arctic.

Policymakers and the public can track the status of congressional and executive branch efforts to address the issues we have identified on our "Duplication and Cost Savings" page (<https://www.gao.gov/duplication-cost-savings>).

GAO's High Risk Program

At the start of each new Congress, we issue a biennial update of our High Risk report. This report focuses attention on government operations that are at high risk of fraud, waste, abuse, and mismanagement or need transformative change. Our 2023 edition offered solutions to 37 High Risk programs with the potential to save billions of dollars, improve service to the public, and strengthen the performance and accountability of the U.S. government.

In March 2022, we reported on key practices to successfully address High Risk areas and remove them from the list. Agencies have made notable progress since our last High Risk update, with 16 areas improving and only one regressing. Two areas—the 2020 Decennial Census and pension benefit programs—were removed from the list. We added one new issue in 2023, Strengthening Management of the Federal Prison System. In 2022, we added two new issues to the list: 1) Department of Health and Human Services Leadership and Coordination of Public Health Emergencies, and (2) Unemployment Insurance System.

Since our last update, there were approximately \$100 billion in financial benefits due to improvements in High Risk areas.

Our experience for more than 30 years has shown that the key elements needed to make progress in High Risk areas are (1)

congressional action, (2) high-level administration initiatives, and/or (3) agency efforts targeted to address the risk.

A complete list of these areas is shown in table 2 and details can be found at [GAO's High Risk List](#).

Table 2. GAO’s High Risk List as of April 21, 2023

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

Table 2. GAO’s High Risk List as of April 21, 2023

High Risk Area	Year Designated
▪ DOD Contract Management	1992
▪ DOE’s Contract Management for the National Nuclear Security Administration and the Office of Environmental Management	1990
▪ NASA Acquisition Management	1990
Assessing the Efficiency and Effectiveness of Tax Law Administration	
▪ Enforcement of Tax Laws	1990
Modernizing and Safeguarding Insurance and Benefit Programs	
▪ Unemployment Insurance System	2022
▪ Managing Risks and Improving VA Health Care	2015
▪ National Flood Insurance Program	2006
▪ Improving and Modernizing Federal Disability Programs	2003
▪ Strengthening Medicaid Program Integrity	2003
▪ Medicare Program and Improper Payments	1990

Source: [GAO-23-900398](#) and [GAO-23-106203](#) | GAO-23-900466

GAO Seeks to Expand Workforce Capabilities, Accelerate IT Modernization Efforts, Improve Building Security, and Address Outdated Building Infrastructure

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

We filled entry-level positions and addressed skill gaps by bringing on 285 new staff and 244 interns in FY 2022. We used 3,354 full-time equivalent staff (FTE) in FY 2022. In FY 2023 and beyond, recruitment efforts will continue to focus on building entry-level capacity, addressing senior-level succession planning challenges, and continuing to bolster our intern program.

Our FY 2024 requested budget authority of \$953.5 million will enable us to address mandatory inflationary costs and pay-related increases as well as strengthen our capabilities to review the opportunities and challenges associated with evolving science and technology issues; complex and growing cybersecurity developments; and rising health care costs. This request will also ensure that we can continue expanding our appropriations law capacity—a much-relied-on resource for Members and Committees. We expect to offset our costs by \$93.8 million in receipts and reimbursements, primarily from program/financial audits and rental income.

Our talented workforce is our most valued asset in meeting our mission requirements. Our FY 2024 request will support 3,675 total FTEs and lay the foundation for GAO to meet Congress’s long-term needs. As a significant proportion of our employees become retirement-eligible, including almost 39 percent of senior executive staff and 23 percent of supervisory analysts, it will become increasingly important for GAO to both backfill critical leadership positions and maintain staff capacity. To meet these

staffing challenges, we will continue to bolster entry-level and intern positions to address succession planning and also fill critical skill gaps. These efforts will help ensure that GAO recruits and retains a talented and diverse workforce to meet congressional priorities.

The funding requested will also support accelerating GAO’s information technology (IT) modernization and cloud data management and storage solutions, as well as address the increased cost of building security requirements and infrastructure maintenance needs. In FY 2022, GAO continued working towards reducing the \$65

million in deferred maintenance at our headquarters building by starting work on \$4.4 million in critical building repairs and replacements. This latest installment in our multi-year effort to reduce the maintenance backlog will help ensure the reliability and safety of the headquarters building for staff and tenants for many years to come. In addition to making important improvements to the headquarters building, we also continued our multi-year effort to evaluate all field office locations for potential renovations and/or relocations.

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

Table 3: Fiscal Year 2022 – 2024 Summary of GAO Budget Authority (dollars in thousands)

Funding Source	Fiscal Year 2022 Actual		Fiscal Year 2023 Requested		Fiscal Year 2024 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation	3,354	\$719,230	3,510	\$790,319	3,675	\$859,653
<i>Offsetting receipts^a</i>		3,370		26,337		72,476
<i>Center for Audit Excellence^b</i>		1,743		1,500		1,500
<i>Reimbursements and supplemental funds^c</i>		27,130		32,737		19,826
Total Offsets		32,243		60,574		93,802
Total budget authority	3,354	\$751,473	3,510	\$850,893	3,675	\$953,455

Source: GAO. | GAO-23-900466

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

^b Includes reimbursement of GAO’s costs incurred by the Center for Audit Excellence to build institutional auditing capacity and promote good governance by providing training and assistance to qualified personnel and entities.

^c Includes reimbursements of GAO’s costs incurred in conducting mandated program and financial audits of the Federal Housing Finance Agency, Consumer Financial Protection Bureau, SEC, Troubled Asset Relief Program; operation of the Federal Accounting Standards Advisory Board; collection of bid protest system user fees; supplemental funds for disaster audits; and the CARES Act COVID-19 supplemental.

Good Accounting Obligation in Government Act Reporting

Similar to GAO's external audits, GAO's Office of Inspector General (OIG) makes recommendations on internal corrective actions to agency leadership and tracks GAO's progress in a semiannual report that it issues to Congress ([OIG Semiannual Report to Congress, April 1, 2022 - September 30, 2022](#)).

As of April 2023, there are no recommendations from GAO's OIG that have been open for more than one year.

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

GAO's strategic plan for FYs 2022-2027² reflects the wide array of national and international issues that we cover in our mission to support Congress. Our strategic plan, which was updated in March 2022, includes four strategic goals at the top of the hierarchy. (See fig. 1, following the list of

goals, which depicts GAO's strategic planning hierarchy.)

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

GAO conducts specific engagements as a result of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In FY 2022, 94 percent of our engagement resources were devoted to work requested or mandated by Congress. The remaining five percent of engagement resources were devoted to work initiated under the Comptroller General's authority. Much of that work addressed various challenges that are of broad interest to Congress

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

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

- Programs and Financing to Serve the Health Needs of an Aging and Diverse Population
- Lifelong Learning to Enhance U.S. Competitiveness
- Benefits and Protections for Workers, Families, and Children
- Financial Security and Well-Being of an Aging Population

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

- Fair, Responsive, and Effective System of Justice
- Housing Finance and Viable Communities
- A Stable Financial System and Sufficient Consumer Protection
- Responsible and Sustainable Stewardship of Natural Resources and the Environment
- A Viable, Safe, Secure, and Accessible National Physical Infrastructure
- Efforts to Fulfill the Federal Government's Responsibilities to Tribes, Their Members, and Individual Descendants

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

- Protect and Secure the Homeland from Threats and Disasters
- Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness
- Advance and Protect U.S. Foreign Policy and International Economic Interests
- Improve the Intelligence Community's Management and Integration to Enhance Intelligence Activities
- Ensure the Cybersecurity of the Nation

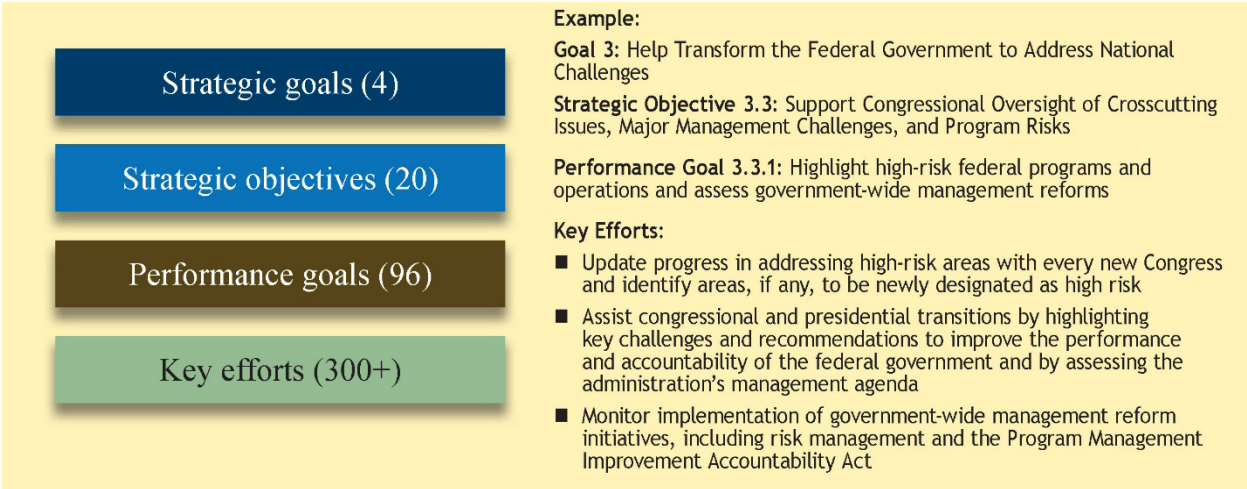
Goal 3: Help Transform the Federal Government to Address National Challenges

- Analyze the Government's Fiscal Condition and Opportunities to Strengthen Management of Federal Finances
- Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls
- Support Congressional Oversight of Crosscutting Issues and Major Management Challenges, and Program Risks
- Support Congressional Knowledge, Understanding, and Oversight of Science and Technology Issues

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

- Empower GAO’s Diverse Workforce to Continue to Excel in Mission Delivery through Strategic Talent Management
- Refine GAO’s Processes to Deliver High Quality Results and Products, and Promote Knowledge Sharing, Government Standards, and Strategic Solutions
- Provide Modern Integrated Tools and Systems in a Secure, Collaborative, and Flexible Environment

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



Source: GAO-23-900398 | GAO-23-900466

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

Table 4: GAO Agency-Wide Summary of Annual Measures and Targets, 2019-2024						
Performance measure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target
Results						
Financial benefits (<i>dollars in billions</i>)	\$214.7 ^b	\$77.6	\$66.2	\$55.6	\$50.0	\$50.0
Other benefits	1,418	1,332	1,239	1,262	1,200	1,200
Past recommendations implemented ^a	77%	77%	76%	77%	80%	80%
New products with recommendations	64%	64%	58%	64%	60%	60%
Client						
Testimonies	97	59	67	72	90	90
Timeliness	95%	93%	97%	97%	90%	90%
People						
New hire rate	89%	76%	80%	76%	80%	80%
Retention rate						
With retirements	94%	95%	96%	93%	92%	92%
Without retirements	96%	97%	98%	97%	96%	96%
Staff development ^a	85%	81%	82%	82%	80%	80%
Staff utilization ^a	78%	85%	85%	84%	80%	80%
Effective leadership by supervisors ^a	84%	90%	91%	90%	82%	82%
Organizational climate ^a	81%	86%	87%	86%	80%	80%
Internal operations						
Help to get the job done	82%	83%	81%	N/A ^c	80%	80%
Quality of work-life	82%	86%	86%	N/A ^c	80%	80%
IT tools	56%	69%	56%	N/A ^c	80%	80%

Source: [GAO-23-900398](#) | GAO-23-900466

^a In 2020, we revised our Employee Feedback Survey (now Employee Experience Survey (EES)), based on agency-wide feedback. These revisions included the portions used to assess Staff Development, Staff Utilization, Effective Leadership by Supervisors (now Experience with Supervisors), and Organizational Climate. The nature and extent of these revisions require establishing a new trend baseline for these four People Measures. ^b In 2016, we modified our methodology for counting testimonies to include hearings where two separate statements are delivered on different aspects of GAO’s work

^b The \$214.7 billion in financial benefits we achieved in FY 2019 were due primarily to one large financial benefit of \$136.1 billion for contributing to reductions in DOD’s procurement costs for weapon systems acquisitions.

^c To more effectively time the launch of our two annual agency-wide employee surveys, the launch of our annual CSAT survey was moved from August to October. As a result, the outcomes of these performance measures will not be available until later in FY 2023.

Budgetary Resources by Goal

Table 5 provides an overview of how our human capital and budgetary resources are allocated among the strategic goals for FYs 2021–2024.

Table 5: GAO Strategic Goal Resource Allocation, Fiscal Years 2021-2024 (dollars in millions)

Strategic Goal	Fiscal Year 2021 Actual		Fiscal Year 2022 Actual		Fiscal Year 2023 Requested		Fiscal Year 2024 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Goal 1 Address current and emerging challenges to the well-being and financial security of the American people	1,223	\$286	1,251	\$255	1,310	\$289	1,371	\$324
Goal 2 Help the Congress respond to changing security threats and the challenges of global interdependence	810	\$140	885	\$171	926	\$192	970	\$216
Goal 3 Help transform the federal government to address national challenges	851	\$196	882	\$240	922	\$272	966	\$304
Goal 4 Maximize the value of the GAO by enabling quality, timely service to the Congress and being a leading practice federal agency	67	\$24	71	\$17	74	\$19	78	\$22
Direct congressional support ^a	258	\$67	265	\$69	278	\$78	290	\$87
Total budgetary resources	3,209	\$713	3,354	\$752	3,510	\$850	3,675	\$953

Source: GAO. | GAO-23-900466

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

Performance Plans by Strategic Goal

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

Goal 1

GAO's first strategic goal upholds our mission to support Congress in carrying out its constitutional responsibilities by focusing on work that helps *address the current and*

emerging challenges affecting the well-being and financial security of the American people.

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

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

Source: [GAO-23-900398](#) | [GAO-23-900466](#)

Table 6 presents selected benefits attributable to Goal 1 in FY 2022.

Table 6: Selected GAO Goal 1 Benefits in Fiscal Year 2022

Financial benefits	<ul style="list-style-type: none"> • Prompted the Small Business Administration (SBA) to enhance oversight of its Paycheck Protection Program (PPP) (\$3.5 billion) • Recommended improvements on how Centers for Medicare & Medicaid Services (CMS) pays hospitals for uncompensated care (\$2.14 billion) • Prompted the Department of Energy (DOE) to reexamine the size of the Strategic Petroleum Reserve, allowing sales from the reserve to fund other national priorities (\$1.2 billion)
Other benefits	<ul style="list-style-type: none"> • Prompted Congress to enact provisions to provide greater access to Supplemental Nutrition Assistance Program (SNAP) benefits for college students experiencing food insecurity • Recommended FDA and USDA take actions to improve implementation of a national strategy to help reduce food waste and loss • Helped improve aviation safety by recommending the Federal Aviation Administration (FAA) appoint a specific office to oversee its Compliance Program • Contributed to the Building Better School Infrastructure action plan to upgrade public schools with modern, clean, energy-efficient facilities
Testimonies	<ul style="list-style-type: none"> • Increasing Paycheck Protection Program Loan access for smaller and underserved businesses • Increasing the number of electric vehicles in the U.S. Postal Service and federal government • Enhancing DOD and VA suicide prevention efforts • Strengthening federal agency efforts and addressing challenges repatriating cultural items to Tribes

Source: [GAO-23-900398](#) | [GAO-23-900466](#)

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

Table 7: GAO’s Strategic Goal 1 Annual Performance Results, 2019-22, and Targets, 2023-24 (dollars in billions)						
Performance measures	2019 Actual^a	2020 Actual^a	2021 Actual^a	2022 Actual	2023 Target	2024 Target
Financial benefits	\$60.6	\$66.8	\$48.0	\$10.3	\$8.0	\$8.0
Program and operational benefits	245	296	320	307	263	263
Testimonies	43	22	33	30	41	41

Source: [GAO-23-900398](#) | GAO-23-900466

^a In FYs 2019, 2020, and 2021, we achieved some unexpectedly large financial benefits; however, we do not expect this level of results in FYs 2023 or 2024 and kept the target about the same as our 2022 target.

Table 8 provides examples of work that GAO plans to conduct during FYs 2023 and 2024 under Goal 1.

Table 8: Examples of GAO’s Planned Work under Goal 1 for Fiscal Years 2023 and 2024
<p>Financial Security</p> <ul style="list-style-type: none"> Review federal regulatory efforts, including overseeing the cryptocurrency market, preventing money laundering and other illicit activity, and protecting consumers Examine disparities in retirement savings by income level Assess the Social Security Administration’s response to COVID-19 in delivering key benefits and services and how that response affected the public and vulnerable populations
<p>Social Programs</p> <ul style="list-style-type: none"> Evaluate federal efforts to address general homelessness and housing for vulnerable populations, and increase the supply of affordable housing Evaluate federal efforts to address the digital divide and expand access to broadband services Examine ongoing health care challenges, such as: (1) oversight of Medicaid managed care; (2) drug shortages; and (3) access to and wait times for veterans’ care, including in rural and underserved areas
<p>Effective Systems</p> <ul style="list-style-type: none"> Evaluate federal efforts to safely integrate drones into the national airspace system Assess Department of Transportation (DOT) oversight of federal discretionary grants awards to improve surface transportation Examine the prevalence and extent of K-12 teacher shortages and efforts to address them

Source: [GAO-23-900398](#) | GAO-23-900466

Goal 2

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

Primary GAO Teams Contributing to Goal 2

- Contracting and National Security Acquisitions
- Defense Capabilities and Management
- Homeland Security and Justice
- International Affairs and Trade

Supporting GAO Teams

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

Source: [GAO-23-900398](#) | GAO-23-900466

Table 9 presents selected Goal 2 benefits in FY 2022.

Table 9: Selected GAO Goal 2 Benefits in Fiscal Year 2022

Financial benefits	<ul style="list-style-type: none"> • Identified two duplicative Boat Stations in the Coast Guard (\$810 million) • Recommended reductions in the FY 2022 Military Personnel (MILPERS) appropriation (\$400 million) • Recommended Congress consider unobligated balances when determining new funding levels, resulting in reduction of unused funds in the State Department’s Diplomatic Programs Account (\$220 million)
Other benefits	<ul style="list-style-type: none"> • Recommended improvements to TSA’s monitoring of COVID-19 safety measures, which led to better protections for the public and TSA workers • Prompted the Army to develop guidance on incorporating cybersecurity requirements into its contracts to help improve communication with contractors about better protecting weapon systems from cyber attacks • Helped combat human trafficking by identifying weaknesses in DOD’s oversight of defense contractors
Testimonies	<ul style="list-style-type: none"> • Identifying and addressing barriers to receiving federal disaster recovery assistance • Addressing biodefense national strategy and programmatic challenges • Helping the Department of Housing and Urban Development (HUD) focus on data to ensure vulnerable populations receive disaster block grant funds

Source: [GAO-23-900398](#) | GAO-23-900466

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

Table 10: GAO’s Strategic Goal 2 Annual Performance Results, 2019-22, and Targets, 2022-2023 (dollars in billions)						
Performance measures	2019 Actual^a	2020 Actual	2021 Actual	2022 Actual	2023 Target	2024 Target
Financial benefits	\$147.4	\$5.9	\$11.9	\$3.2	\$6.9	\$6.9
Program and operational benefits	682	646	442	497	372	372
Testimonies	29	17	16	20	18	18

Source: [GAO-23-900398](#) | GAO-23-900466

^a In FY 2019 we achieved one unexpectedly large financial benefit. We do not expect this level of results going forward.

Table 11 provides an example of work GAO plans to conduct during FYs 2023 and 2024 under Goal 2.

Table 11: Examples of GAO’s Planned Work under Goal 2 for Fiscal Years 2023 and 2024

Military Capabilities and Readiness

- Assess DOD’s efforts to prepare for and respond to cyber, space, and information-related threats and operations
- Evaluate the preparedness of U.S. military forces to address near-peer security threats in Europe and the Pacific
- Evaluate DOD’s efforts to identify and mitigate risks, including cybersecurity, related to the defense industrial base

Homeland Security

- Assess federal efforts or programs to provide insurance against natural and other catastrophic risks, and federal efforts to recover from disasters
- Assess DHS’s efforts to inform major investment decisions by tracking, documenting, and considering programmatic risks for its major acquisition programs
- Assess federal efforts to protect sensitive data and ensure privacy, including the use of advanced recognition technologies and the role of the chief privacy officer

Foreign Policy

- Review and assess continued U.S. assistance to Ukraine
- Examine the maintenance concerns, resilience issues, and impact of climate change on federal facilities abroad
- Assess U.S. oversight of research and technology that may present national security and health risks

Source: [GAO-23-900398](#) | GAO-23-900466

Goal 3

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

Table 12 presents selected benefits attributable to Goal 3 in FY 2022.

Primary GAO Teams Contributing to Goal 3
Applied Research and Methods
Financial Management and Assurance
Forensic Audits and Investigative Service
Information Technology and Cybersecurity
Science, Technology Assessment, and Analytics
Strategic Issues
Supporting GAO Teams
Contracting and National Security Acquisitions
General Counsel
Natural Resources and Environment
Source: GAO-23-900398 GAO-23-900466

Table 12: Selected GAO Goal 3 Benefits in Fiscal Year 2022

Financial benefits	<ul style="list-style-type: none"> Recommended OMB set agency-specific targets for category management contracts to better leverage the buying power of the federal government (\$35.7 billion) Prompted congressional action restricting the issuance of passports to individuals who owe federal taxes (\$2.2 billion) Recommended changes to IRS audits of large partnerships (\$1.4 billion)
Other benefits	<ul style="list-style-type: none"> Contributed to NASA’s progress implementing an Earned Value Management Surveillance program that could help reduce acquisition risk Strengthened DHS’s technology readiness assessments by ensuring that it adheres to GAO’s best practices Prompted the National Institute of Standards and Technology to periodically review its measurement services to ensure that they meet industry needs Strengthened the U.S. Department of Agriculture’s process for investigating foodborne illness outbreaks by developing a decision-making framework
Testimonies	<ul style="list-style-type: none"> Addressing challenges in NASA’s Moon Landing plans Enhancing data on Opportunity Zone investment activities and IRS challenges ensuring taxpayer compliance Increasing confidence in public health research by addressing political interference Highlighting the need for continued scrutiny of agency proposals for Technology Modernization Fund

Source: [GAO-23-900398](#) | [GAO-23-900466](#)

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

Table 13: GAO’s Strategic Goal 3 Annual Performance Results, 2019-22, and Targets, 2023-2024 (dollars in billions)						
Performance measures	2019 Actual	2020 Actual	2021 Actual	2022^a Actual	2023 Target	2024 Target
Financial benefits	\$6.7	\$5.0	\$6.4	\$42.1	\$17.3	\$17.3
Program and operational benefits	491	390	477	458	365	365
Testimonies	23	18	15	22	22	22

Source: [GAO-23-900398](#) | GAO-23-900466

^a In FY 2022, we reached \$42.1 billion in financial benefits due primarily to one large financial benefit of \$35.7 billion for agencies’ increased use of category management.

Table 14 provides an example of work that GAO plans to conduct during FYs 2023 and 2024 under Goal 3.

Table 14: Examples of GAO’s Planned Work under Goal 3 for Fiscal Years 2023 and 2024
<p>Management Challenges/Risks</p> <ul style="list-style-type: none"> Review key management challenges across the federal government through updates to GAO’s High Risk Series Assess what publicly available data and information indicate to determine the amount of fraud in federal programs Review fraud risk management lessons that SBA can apply to its ongoing and future emergency programs
<p>Accountability</p> <ul style="list-style-type: none"> Perform the annual audit of the government’s consolidated financial statements and several other agencies, including IRS, SEC, and the FDIC Evaluate the effectiveness of VA’s oversight mechanisms for contractors supporting its community care program Evaluate NASA’s progress to develop systems for its planned return to the moon
<p>Fiscal Condition of the Government</p> <ul style="list-style-type: none"> Analyze the government’s fiscal condition and opportunities to strengthen management of federal finance Assess the equity, efficiency, and proficiency of the current tax system, related policies, and proposed changes
<p>Technology Assessments</p> <ul style="list-style-type: none"> Conduct technology assessments to enhance congressional knowledge and understanding of emerging issues, such as regenerative medicine, fusion energy, and the use of artificial intelligence in environmental modeling Evaluate federal efforts in reforming IT, including through streamlining software licenses and migrating systems to cloud computing

Source: Source: [GAO-23-900398](#) | GAO-23-900466

Goal 4

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

Table 15 presents selected accomplishments attributable to GAO’s Goal 4 in FY 2022.

Lead GAO Team for Goal 4
Chief Administrative Officer (CAO/CFO)
Primary GAO Teams Contributing to Goal 4
Field Operations
Financial Management and Business Operations
Human Capital
Information Systems and Technology Services
Infrastructure Operations
Learning Center
Professional Development Program
Supporting GAO Teams
Applied Research and Methods
Audit Policy and Quality Assurance
Congressional Relations
General Counsel
Opportunity and Inclusiveness
Public Affairs
Strategic Planning and External Liaison
Source: GAO-23-900398 GAO-23-900466

Table 15: GAO’s Selected Goal 4 Accomplishments in Fiscal Year 2022

Empower GAO’s workforce to excel in mission delivery through strategic talent management

- Continued to manage a largely remote workforce as we entered the third year of the pandemic, while actively planning and preparing for our work beyond the pandemic
- Hired 285 employees and successfully managed a year-round program for 244 analyst and operations interns, providing GAO with a continuous pipeline of vetted, well-trained staff
- Developed new courses on managing change, psychological safety, and congressional relations, and completed a learning needs assessment to identify critical leadership competencies

Refine GAO’s processes to deliver quality results and products and promote knowledge sharing

- Developed and launched a new “Snapshot” short-form report format ideal for smartphone access to provide overviews of broad topics based on previously issued work; examples include direct payments to individuals during the COVID-19 pandemic and healthy eating
- Deployed an interactive federal government contracting dashboard that details how the federal government spends contracting dollars, including which agencies obligated the most funds on contracts, what they bought, and whether the contracts were competed
- Enhanced the Center for Audit Excellence’s domestic course offerings to help enhance the auditing skills of over 2,400 participants from about 90 federal, state, local, and private sector organizations

Provide modern integrated tools and systems in a secure environment

- Implemented a new secure network in Headquarters to provide additional capabilities for work at the Top Secret/Secure Compartmental Information level
- Deployed a new personnel security case management system and a continuous evaluation program to further enhance the administration, tracking, and review of security clearances
- Added new functionality to the system we use to track GAO’s recommendations and accomplishments, allowing us to: provide more useful information to Congress on the status of open recommendations, give credit to agencies for interim efforts, track potential financial benefits, and more

Source: [GAO-23-900398](#) | [GAO-23-900466](#)

Table 16 provides an example of work that GAO plans to conduct during FYs 2023 and 2024 under Goal 4.

Table 16: GAO's Planned Work under Goal 4

Strategic Talent Management

- Continue to retain, attract, and grow a highly skilled and diverse workforce toward our optimum staffing level of 3,675 FTEs in FY 2024
- Prepare for the transition to an Electronic Official Personnel File (e-OPF), which involves converting GAO Official Personnel Files (OPF) from paper to an electronic format, leveraging OPM's e-OPF IT System
- Complete a salary survey to ensure salary ranges remain aligned with the labor market and organizational goals

Streamlined Process and Knowledge Sharing

- Enhance congressional decision-makers' understanding of complex science and technology topics through a variety of communication methods and on-demand services, including policy-related trainings made possible through collaborative partnerships with the Congressional Staff Academy and other similar entities
- Continue to offer micro-learning on specialized technical skills as well as one-on-one support in monthly DM Labs as part of the Advanced Technology curriculum area
- Continue to modernize aging business service solutions, including the Care Program Case Management Solution, Budget Formulation System, and Construction Management System

Integrated Tools and Systems

- Enhance efforts to engage the cloud computing, data analytics, and technological prototyping capabilities of the GAO Innovation Lab to strengthen GAO products and operations
- Implement data governance, data science, data literacy, including through the efforts of the GAO Innovation Lab, to bolster data analytics and decision-making throughout GAO

Source: [GAO-23-900398](#) | GAO-23-900466

Management Challenges

The Comptroller General, in coordination with the Executive Committee and other senior executives, identifies management challenges through the agency's risk management, strategic planning management, internal controls, and budgetary processes. We monitor our progress in addressing these challenges through our performance and accountability processes, and ask our IG each year to comment on management's assessment of these challenges. In FY 2022, as we entered the third year of the pandemic and continued to manage a largely remote workforce, we actively planned and prepared for our work beyond the pandemic and IT capabilities to meet future workforce needs. Simultaneously, we continued to focus on improving the efficiency of our engagements.

Challenge: Continuing to Thrive in the Pandemic

As we approach the 3-year anniversary of the start of the global COVID-19 pandemic, we continue to adhere to the two overarching principles we established in March 2020: to fulfill our mission and to protect the health and safety of our employees. From March 2020 through early August 2021, we operated under a maximum telework policy. The majority of our employees worked from home and we provided them the IT tools necessary to get their jobs done. For those whose jobs could only be done in the office, we addressed safety through our mask policy, heightened cleaning and disinfecting, and additional air purifying measures.

As the pandemic evolved, we maintained a flexible approach to managing our operations. We shifted from maximum telework to voluntary re-entry in August 2021, whereby employees had the option to work from home, in the office, or any combination of the two, as they voluntarily chose. We remain in this voluntary re-entry posture.

While much remains uncertain in terms of the pandemic's evolution, our ability to meet our mission remains uncompromised. We are maintaining our existing work and supporting additional mandated work. The practices we implemented in 2020 to maintain operations virtually continue to serve us today. We continued to hire and onboard new employees to maintain a resilient workforce; provide virtual training and coaching to enhance employee growth and development; and sponsor virtual events that support a culture of diversity, equity, and inclusion. We have been unwavering in our effort to maintain a workplace where people are valued, respected, and treated fairly. As we anticipate the new fiscal year, we look forward to optimizing opportunities to bring our employees together in person again, to further strengthen relationships and to build new connections.

Challenge: Envisioning the Future of Work

Throughout the pandemic to present, we have been considering the future of our telework policy and options for further supporting a hybrid workplace. Leveraging the lessons learned from our workforce's ability to perform their work remotely, we have drafted a management proposal for the future of our work and are currently negotiating an agreement with our union partners.

To support our hiring and succession pipeline now and in the future, we hired a senior advisor to develop hiring strategies that meet the unique staffing requirements needed to sustain our investments in science and emerging technologies. Among our operations workforce planning, we instituted a position-based hiring strategy to ensure we have the flexibility to replace critical staff quickly. Finally, we continue to manage our senior executive pipeline and succession planning through our Executive Candidate Assessment and Development Program; 13 candidates comprise our current classes.

Challenge: Establishing IT Systems for the Future of Work

IT modernization is a challenge across the federal government as agencies work to create collaborative online environments that focus on the use of cloud-based services. Our 5-year IT modernization plan, adopted in FY 2022, began with migrating selected Data Center services and applications to the cloud. This plan will result in improvements in IT efficiency, agility, innovation, and sustainability. Additionally, the cloud environment will improve our ability to quickly deliver IT technologies to staff while maintaining the required level of security and reliability.

This year also showed great progress toward replacing our aging document management system, an effort that we began in FY 2021 when we created a comprehensive strategic plan and roadmap to guide the implementation of a modern, integrated, and secure enterprise content management system. This year, we awarded a contract to begin implementing the 4-year enterprise content management system roadmap, beginning with configuring the new online-based solution and migrating legacy content into it.

Lastly, in FY 2022, we addressed the ongoing challenge of aging laptops and monitors by performing a complete refresh of these devices.

Challenge: Improving the Efficiency of our Engagements

GAO continues to invest resources in continuous improvement of our mission and supporting operations, as identified in the engagement efficiency management challenge first identified here in 2011. We strive to meet the needs of our congressional clients by delivering products and services not only with quality, but also with efficiency and effectiveness.

We continued to improve the efficiency of engagements by deploying GAO experts in the disciplines of agile project management, continuous process improvement, and managing change across the agency. For example, GAO experts in process improvement are directly supporting our mission teams by helping streamline components of the GAO product review and publication processes.

We deployed expertise in managing organizational change to help ensure that the efficiency of GAO's engagements is not adversely impacted by changes in technology and the work environment. We have also implemented training to help project leads and managers master behavioral change management competencies.

We are also taking steps to increase our organizational efficiency and reliability. For example, in the past year we developed a comprehensive digital strategy and a governance process for developing new, streamlined product lines. By developing leaner products, standardizing project and expectation management, emphasizing scope adherence and customer priorities, and targeting incremental deliverables, we expect to enhance our ability to continue meeting client expectations for timely, quality products that address our nation's most pressing challenges.

Mitigating External Factors

For FY 2022, GAO returned substantial benefits for every dollar invested in the agency and supported congressional oversight across a wide array of government programs and operations. The agency did so while navigating the following five external factors, some of which will likely remain relevant.

Amount and Complexity of the Work Requested of Us

The amount of work we receive from the Congress has required us to think about new ways to get information to congressional clients when they need it. As evidenced by the over 290 mandates and 280 requests GAO received in FY 2022, demand for our work remains high. The issues that we are asked to examine are often complex and nuanced, and involve multiple agencies (if not the whole of government). Ensuring our work is objective and our findings are unassailable requires complex methodologies, extensive interactions with agencies, and quality reviews.

The volume and complexity of the work, combined with the time it can take to complete an objective, balanced, and rigorous analysis means that it can, in some cases, take months before we begin work on new requests.

To address these challenges, GAO continues to engage our clients to understand their priorities and sequence work to meet those priorities; scope work to ensure quality while being timely; provide information to clients as it becomes available through regular updates; and offer just-in-time technical assistance to our clients. We also use different ways to communicate information, including the use of 2-page quick-read products. We are also working to shift resources to areas where timing is of the utmost importance.

Shifts in How the Congress Asks Us to Do Work and Its Priorities

The need to engage the Congress on its priorities is compounded by a shift in how the Congress requests work from GAO. In initiating work, GAO gives the highest priority to work for GAO that the Congress includes in laws, congressional resolutions, conference reports, and committee reports (collectively called mandates). It gives the second-highest priority to work requested by leadership of committees of jurisdiction. In FYs 2021 and

2022, more of GAO's work was a result of mandates than committee requests. Mandates are beneficial because they result in work that is bicameral and bipartisan.

Mandates can also introduce challenges in comparison to requests because, in the short term, the specificity of due dates potentially limits our ability to shift priorities in response to any congressional need for real-time information. In addition, in some cases, these reporting requirements can span multiple years or be silent on when the reporting requirement ends. The absence of sunset provisions specifying when a reporting requirement ends can further complicate the task of meeting shifting congressional priorities.

To ensure that our work supports the highest legislative and oversight priorities, GAO continues to engage the Congress. The Comptroller General and other senior officials maintained frequent communication with our congressional clients. We also continue to communicate with the Congress to identify instances where mandates are no longer meeting their intended purpose. These include instances where a mandate may make GAO duplicate work done by others, where there is evidence that the problem is remedied, or where the Congress's priorities have changed. However, it has been 6 years since the Congress last passed a bill that bundled reporting requirements across multiple committees of jurisdiction and amended or repealed them.

Part of the challenge is that mandates often belong to multiple committees of jurisdiction. The outreach necessary to amend or repeal a reporting requirement can span months or even years. As a result, obtaining, sustaining, and documenting agreement across the staff of multiple committees can be challenging, especially given staff turnover. Despite this, GAO continues to engage committee staff on whether reporting requirements already codified in law align with their legislative priorities.

Changes in How Potential and Current Hires Prefer to Work

To attract and maintain the talented and diverse workforce we need to meet the level of work the Congress requests from us, GAO will have to adapt to the changing nature of work. GAO has consistently ranked among the top agencies in the Best Places to Work in Government since 2005, and we were ranked first among all mid-size agencies in 2020, 2021, 2022, and 2023. Our staff surveys show very high levels of staff morale. Our attrition rate is 6 percent. Our being among the best places to work stems from an important mission and interesting work; an institutional emphasis on valuing people; our commitment to diversity, equity, and inclusion; and our ability to provide both in-person and telework options without sacrificing the quality of our work.

The latter has enhanced our ability to serve the Congress by increasing our ability to retain and recruit a more diverse and talented workforce than we might otherwise have. For example, we recruited about 350 interns from across the country in both FYs 2020 and 2021, and we hired about 420 full-time employees during the same time period. We will continue to examine our workplace flexibilities to ensure that we continue to attract the highly-skilled workforce needed to meet the demands of the Congress.

Demand for Work Related to Science, Technology, and Cybersecurity

As science and technology continue to shape the future of U.S. competitiveness, health, welfare, and security, the Congress will have a greater need for foresight-oriented technology assessments, oversight-focused science and technology audits, and insight-oriented best practices. As part of our overall hiring strategy, GAO will continue to hire additional engineers, scientists, and staff with scientific and technology policy analysis and data science experience to broaden our scientific and technical expertise. We have

almost tripled the size of our STAA team from 49 at its inception in 2019 to 136 as of September 2022, with plans to grow to about 160 by the end of FY 2023.

Our efforts to ensure a pipeline of science and technology hires include creating an entry-level pathway to hire data science students through undergraduate and graduate internships, and pursuing the appointment of GAO Science and Technology Fellows and Intergovernmental Personnel Act detailees starting in FY 2023.

Similarly, we plan to continue to add staff to our Information Technology and Cybersecurity team to expand its expertise and ability to assess the cybersecurity challenges facing the nation. Since 2018, GAO has hired about 80 specialists for this team. GAO's deep cyber expertise includes its Center for Enhanced Cybersecurity, a dedicated group of cyber professionals who dig deep into the technical details of agency systems and networks to get to the bottom of persistent cybersecurity weaknesses.

Access to Agency Information

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

When access issues arise, we try to resolve them at the lowest organizational levels of GAO and the audited agency. We recently updated internal guidance on this process, including timeframes for bringing access issues to the attention of GAO's senior leadership. Our policy is to elevate persistent issues to progressively higher levels within GAO and externally with the audited agency. GAO staff at all levels work with their agency counterparts toward solutions to access

issues that reflect GAO's institutional rights and obligations.

During FY 2022, GAO's General Counsel met with the General Counsels and Solicitors at over 25 departments and agencies to establish and build upon relationships and to discuss GAO's work, access authorities, and requests. With the support and leadership of the Deputy General Counsel and other OGC management, the General Counsel was able to discuss the importance of thorough and timely responses to GAO's requests for information. This outreach provides a solid foundation for elevating protracted access issues to senior legal officials within the executive branch when it is necessary to do so. We also continued to consider legislative options to help us meet the Congress's need for sophisticated analyses, including those requiring data that agencies maintain in digital form, quickly and efficiently. We have engaged with congressional committees about the merits of various options in response to their interest in this area.

GAO recognizes there are unique sensitivities within the Intelligence Community and we remain committed to working with them to account for these sensitivities while obtaining the information needed to complete our work on behalf of the Congress and consistent with our audit standards. GAO has historically held periodic coordination meetings with the Office of the Director of National Intelligence (ODNI) leadership, which included discussions of access issues and mutually acceptable accommodations. These meetings have been helpful in facilitating positive interaction between ODNI and GAO staff. This year, we have also used these coordination meetings to discuss the related issue of delays in Intelligence Community elements, particularly ODNI, in providing comments on draft GAO reports. Formal comments are one of the audited agency's most important opportunities to provide feedback on our draft reports. They help ensure the accuracy of the report and the feasibility of implementing GAO's recommendations, thereby facilitating effective government oversight and improved

efficiency in government programs and activities. We will continue to work with the Intelligence Community to ensure the timely receipt of formal comments on draft GAO reports.

The CARES Act, enacted in March 2020, gives us broad access authorities to facilitate our extensive monitoring and oversight responsibilities under the act. The act provides GAO with a right of access to records pertaining to any federal effort or assistance related to the pandemic, along with the right to make copies of such records, interview staff, and inspect facilities.

These access authorities extend not only to federal agencies, but also to a wide range of others, including state and local agencies and recipients and sub-recipients of federal funds (including private entities).

Consistent with these provisions, agencies have generally provided us with timely access to information needed for our COVID-19-related work, including data maintained in IT systems. Indeed, these access provisions remain a critical tool, as GAO continues to oversee and monitor the response to the COVID-19 pandemic. More broadly, they clearly reflect the importance of timely and complete information to robust oversight.

Collecting Input from Experts

To expand our strategic and annual planning efforts, we will continue gathering information and perspectives on emerging issues, trends, and lessons learned from the domestic and international audit and foresight communities. These include advisory boards, working groups, and forums; GAO's Center for Strategic Foresight; and issue-specific and technical panels. We will also continually scan for international and domestic developments that affect the external environment in which GAO operates. During FYs 2023 and 2024, this will include:

- The **Comptroller General's Advisory Board** with members from the public, private, and nonprofit sectors having broad expertise related to the strategic objectives outlined in our 2022-2027 Strategic Plan.
- The **Domestic Working Group**—composed of the Comptroller General; representatives of 21 federal, state, and local government audit organizations; and one tribal representative—meeting to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.
- **Comptroller General and Other Expert Forums**, which GAO periodically convenes on topics affecting the federal government's role in meeting national challenges as well as issues affecting the state and local audit community. The goal of each forum is to facilitate a discussion among leaders and experts in various fields that encourages new partnerships, identifies actions in support of emerging issues, and facilitates knowledge sharing across the country and between levels of government.
- The **Center for Strategic Foresight** includes Fellows from around the world with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. The Center works with an internal network of GAO subject matter experts to help us enhance our ability to identify trends and provide Congress with analysis about potential future impacts on federal agencies and programs.

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

- The **Advisory Council on Government Auditing Standards** provides input and recommendations to the Comptroller General in his role of issuing generally accepted government auditing standards. Popularly known as the “Yellow Book,” these standards provide a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. Audits performed in accordance with these standards provide information used for oversight, accountability, transparency, and improvements in government programs and operations.
- The **Accountability Advisory Council** is composed of experts from the financial management community who advise GAO on vital and emerging issues related to federal financial management and performance/accountability reporting, primarily in conjunction with our continued efforts to audit the U.S. government's consolidated financial statements.
- The **Comptroller General's Educators' Advisory Panel** is composed of deans, professors, and other academics from universities across the nation who advise GAO on strategic human capital matters like recruiting, retaining, and developing staff. This panel also works to alert the Comptroller General to regional and national emerging critical issues through the lens of academic research and collaboration.

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

Collaborating with Other Organizations

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

- The ***National Intergovernmental Audit Forum (NIAF)*** and 10 regional intergovernmental audit forums, through which GAO consults with colleagues from federal, state, and local audit organizations. The forums exist to improve coordination, communication, and cooperation among their members, private-sector firms, and other accountability organizations. Their goal is to address common challenges; provide training, development, and knowledge-sharing opportunities for the auditing community; enhance government performance, accountability, and transparency; and increase public trust. In FYs 2023 and 2024, NIAF and the regional forums will hold meetings and host webinars to share best practices and address common issues facing the audit community. The forums also plan to strengthen their relationships with other sectors, including academia, nonprofits, foundations, and professional associations.
- The ***Council of Inspectors General on Integrity and Efficiency (CIGIE)***, which was created by statute in 2008, is composed of federal Inspectors General (IG). GAO generally holds an annual coordination meeting with CIGIE and collaborates with this council and individual IGs to facilitate our audit work,

avoid overlap and duplication of effort, and share best practices.

- The ***International Organization of Supreme Audit Institutions (INTOSAI)***, which is composed of more than 190 national audit offices, is our primary vehicle for collaborating internationally. In FYs 2023 and 2024, GAO will contribute knowledge and assistance to 27 INTOSAI governance bodies and working groups on a range of issues.

Building the Capacity of Accountability Community Partners

GAO will continue strengthening professional standards, providing technical assistance, building capacity, and developing and disseminating best practices. GAO plans to take the following actions in FYs 2023 and 2024:

- ***Provide leadership in INTOSAI's governing bodies and working groups.*** This will include GAO's work through leadership positions on the Working Group on Financial Modernization and Regulatory Reform; the Working Group on Big Data; the Policy, Finance, and Administration Committee; the INTOSAI-Donor Cooperation Steering Committee; and the Working Group on the Impacts of Science and Technology. GAO will also serve on the INTOSAI Governing Board and support the implementation of INTOSAI's Strategic Plan for 2023-2028. Through its leadership positions in INTOSAI, GAO will continue to lead international efforts on SAI independence to assist its international counterparts in responding to the COVID-19 pandemic by sharing resources, best practices, and engaging with stakeholders on lessons learned. GAO will continue enhancing international auditing standards through its participation in the Forum for INTOSAI Professional Pronouncements, a

standard-setting body for the public-sector audit community.

- **Work through the INTOSAI-Donor Cooperation (IDC) Steering Committee to advance INTOSAI's capacity-building goal.** IDC was established through a memorandum of understanding between INTOSAI and 23 donor organizations. The initiative aims to coordinate efforts to strengthen Supreme Audit Institutions (SAI) in developing countries. The focus will be to match SAIs' needs with donor funds to improve the capacity of audit organizations using a long term strategy for 2020-2030 that was developed under GAO's leadership.
- **Adapt and update the International Audit Fellowship Program** to enable flexible and virtual content delivery to enhance the capacity of national audit offices around the world. Since the program's inception in 1979, more than 600 officials from 102 countries have participated. In FYs 2023 and 2024, GAO will build on its experience with virtual and in-person fellowship programs to continue to meet the capacity-building needs of international counterparts.
- **Publish the *International Journal of Government Auditing***, a quarterly publication that serves as INTOSAI's main platform for sharing information among the international public sector accountability community. GAO continues to expand the readership of the *Journal* and implement a redesign of its website and related innovations in FY 2023.

Building the Capacity of Accountability Community Partners

We will continue to grow the Center for Audit Excellence by leveraging partnerships and expanding training and other services to serve a diverse set of domestic and international clients. Congress authorized

GAO to establish the Center in 2014 to provide training and technical assistance that enhance the capacity of domestic and international accountability organizations. The Center is able to undertake complex training and capacity-building projects because it can offer a wide range of services to audit organizations around the world and is authorized to charge fees for its services. Accomplishments in FY 2022 and future plans include:

- **Expanding the Center's virtual services and training classes.** In FY2022, the Center revised training content as appropriate in response to client feedback and initiated efforts to develop new courses. The CAE delivered its courses—in areas such as federal internal control standards, data reliability, techniques for successful audit planning, data analytics, performance audit methodologies, and developing impactful report messages—over 120 times to almost 2,400 participants. Through this training, the CAE enhanced the auditing skills and capacity of about 80 U.S., federal, state, and local accountability organizations, including federal inspectors general, state and local audit offices, and private sector firms. In FY 2023, the Center will continue to expand its menu of classes and will offer them in both virtual and in-person formats. These strategies will enable the Center to provide high-quality training and capacity-building support to audit organizations around the world as the pandemic evolves and continue to expand the Center's business.
- **Strengthening international partnerships.** The Center expanded its work and strengthened its partnerships with international donor and accountability organizations in FY 2022. The Center renewed its Memorandum of Understanding (MOU) with the U.S. Agency for International Development (USAID), for another 5 years, and anticipates providing training and advice to several additional supreme audit

institutions (SAI) while continuing its work in the Philippines, Dominican Republic, Armenia, Georgia, and Ethiopia. In addition, the Center renewed its MOU with the World Bank for 5 years and began a project to assist the Romania SAI. Through agreement with the State Department, the Center will also provide assistance to the Bahamas SAI, and continued its needs assessment regarding an internal audit office within Suriname. In FY 2023, the Center will focus on implementing its ongoing international projects, identifying new opportunities for partnerships, and enhancing its reputation for excellent capacity-building support to international audit institutions.