

Office of the Inspector General U.S. Government Accountability Office *Report Highlights*

August 2012

HUMAN CAPITAL

Opportunities Exist to Strengthen Controls over Recruitment, Relocation, and Retention Incentives

Objectives

This report examines the extent to which GAO's Human Capital Office had (1) established effective internal controls and oversight mechanisms to ensure that its recruitment, relocation, and retention incentives were consistent with GAO policy, and (2) aligned its use of these incentives with the agency's human capital strategic plan.

What We Found

GAO policy authorizes the use of recruitment, relocation, and retention incentives either to encourage individuals to accept a position that would otherwise be hard to fill or to retain an essential employee with unusually high or unique qualifications who is likely to leave the agency without a monetary incentive to stay. For calendar years 2009 through 2011, GAO used this authority for recruitment and retention purposes and made incentive payments of more than \$1.8 million. Our audit of the internal controls and oversight for the incentive payment award process identified opportunities to strengthen controls, including the need to maintain appropriate supporting documentation; provide additional guidance to human capital staff to ensure proper, timely, and accurate execution and recording of administrative actions; and provide effective monitoring and oversight. In addition, we identified an opportunity for GAO to help ensure that incentive payments support agency recruitment and retention goals by establishing a clear agency-wide strategy and results-oriented performance measures for these payments.

What We Recommend

The Office of the Inspector General (OIG) made seven recommendations to help ensure consistency and adherence to GAO policy related to recruitment, relocation, and retention; to better align the use of these incentives with strategic human capital and workforce planning goals and objectives; and one recommendation to help management monitor and evaluate the effectiveness of controls. GAO agreed with our recommendations.

