



**Strategic Planning
at the
U.S. General Accounting Office**

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Strategic Planning at the U.S. General Accounting Office

I. Introduction

In anticipation of impending domestic and global changes, the U.S. General Accounting Office developed a strategic plan to guide its efforts. The two-year strategic planning process and GAO's Strategic Plan, 2000-2005, prompted a complete reorganization of GAO that began on October 1, 2000. Developing the plan entailed unprecedented effort—involving staff at all levels and a wide spectrum of stakeholders. The plan evolved, in part, in response to a senior management directive to clarify GAO's mission and objectives. Additionally, managers foresaw the plan as an opportunity to communicate to Congress and the nation GAO's capabilities. Comptroller General David Walker referred to the plan as "a blueprint for how [GAO] will support Congress and the American people in the future," and "a vision for strengthening the performance and accountability of the federal government."¹

With this end in mind, GAO embarked on a planning process that would satisfy criteria of the Government Performance and Results Act. Members and staff of Congress were involved heavily as GAO developed the plan, which "started and ended with Congress." Challenges emerged throughout the process, providing learning experiences that are relevant to organizations involved in strategic planning. The intent of this case study is to capture lessons learned, provide insight on GAO's strategic planning experience, and offer recommendations to guide future strategic planning efforts at GAO.

II. History of Strategic Planning at GAO

The Government and Performance Results Act of 1993 did not require that GAO, a congressional agency, meet the requirement that Executive Branch agencies create or revise strategic plans every three years. However, GAO has long practiced strategic planning in various forms. For many years, planning occurred within GAO's divisions and its respective issue areas, but—until recently—had never expanded into an institution-wide, integrated process. Responsibility for evaluating and overseeing various Executive Branch programs and issues were assigned to 35 separate groups called issue areas, with each issue area creating an individual plan that was updated annually. In 1995, GAO drafted its first high-level, agency-wide strategic plan.² Managers desired to have a plan that was agency-wide in scope, rather than multiple issue area plans. The plan, *Following the Federal Dollar*, was motivated by an independent evaluation of GAO conducted in the previous year by the National Academy of Public Administration. NAPA had advocated agency-wide strategic planning to improve GAO's performance. GAO heeded NAPA's recommendation and developed a strategic plan.

¹ U.S. General Accounting Office. Spring 2000. GAO Strategic Plan, 2000-2005. Washington, DC: GAO.

² U.S. General Accounting Office. March 1995. *Following the Federal Dollar: The Strategic Plan of the General Accounting Office*.

Acknowledging the need to move beyond a compartmentalized approach to planning, GAO officials had set out to create an agency-wide, integrated strategy. Additionally, changing conditions in GAO's environment necessitated a revised planning approach. These included "increasing demands upon limited federal resources, the need to reduce deficit spending, and a growing need for information on issues that cut across institutional and agency boundaries."³ The 1995 plan was developed, but lacked agency-wide input and linkages to specific issue areas, and was seen by some GAO staff as a top-down effort. A supplemental strategic plan followed in 1997, prompted in part by restructuring demands imposed by a 25% budget reduction. Goals and objectives were similar to those in the former plan, which focused on supporting the needs of Congress in the areas of efficiency, accountability, and effective fiscal management, as well as enhancing internal operations. However, the 1995 and 1997 plans were not satisfactory to many within GAO in terms of linkage to issue area planning and operations, and compliance with GPRA.

Consequently, management desired to craft a plan that would pass the scrutiny that GAO imposes on other agencies. Measuring up to GPRA requirements and strategic planning guidance from the Office of Management and Budget was a significant motivation propelling the planning process (see Appendix 1, Exhibit C). GAO evaluated other agencies and wrote a best practices guide for implementing GPRA. As a result, the desire to lead by example as a model federal agency drove the most recent planning effort.

A second force was the environment of transformation within the organization. Since 1981, GAO had functioned under the same leadership. The former U.S. Comptroller General and head of GAO, Charles Bowsher, had been in office under a legislative appointment for 15 years. When Bowsher left the agency at the end of FY 1996, Jim Hinchman was appointed as Acting Comptroller General.

In 1997, Hinchman launched the initial process that eventually produced the present plan, but several important changes occurred during the process. Hinchman emphasized that he never intended to develop a strategic plan during the interim period before the new Comptroller General was officially nominated. As the Acting Comptroller General, he recognized the brevity of his office as well as the lack of authority to make broad, sweeping changes at GAO. However, as time was passing, he felt it would be prudent to begin to revisit GAO's planning process for the benefit of the Congress and the incoming Comptroller General. Therefore, Hinchman began laying the foundation for a new strategic planning process with deliberate restraint. The strategic plan that was produced, however, was not a direct result of this planning process. In actuality, the final plan represented a new approach to planning that drew on gathered information that was very different in construct, philosophy, and approach.

III. Strategic Planning Process

During the first year of the planning process, several key events occurred. One of the most significant was a move that considerably impacted the development of a strategic planning

³ Ibid, p. 1.

framework. Hinchman brought together the five Assistant Comptroller Generals—representing each of GAO’s divisions—to co-manage the process. This management collaboration was unprecedented at GAO, as divisions had traditionally functioned independently. Never before had the five ACGs worked together on an agency-wide planning project. The challenges that emerged as a consequence included inefficiencies in communication and competing ideas about agency priorities. However, these were resolved over time.

Despite these initial obstacles, Hinchman gave the ACGs ownership and drove them to move the planning process forward. Hinchman also directed that the GAO-wide strategic plan should be grounded in the work that issue area managers and staff were planning for the 2000-2002 time period. Within the senior management circle consisting of ACGs, the new GAO-wide strategic planning framework was hatched. This move by Hinchman to give the ACGs responsibility for developing the plan was characteristic of the management by consensus style during the two-year interim period that he led GAO. Without a politically appointed head, Hinchman indicated, consensus among senior managers was the most appropriate form of leadership at this time of agency stewardship. Another significant development was Hinchman’s direction that the GAO-wide strategic plan was to be informed by the work that issue area managers and staff were planning for the 2000-2002 time period.

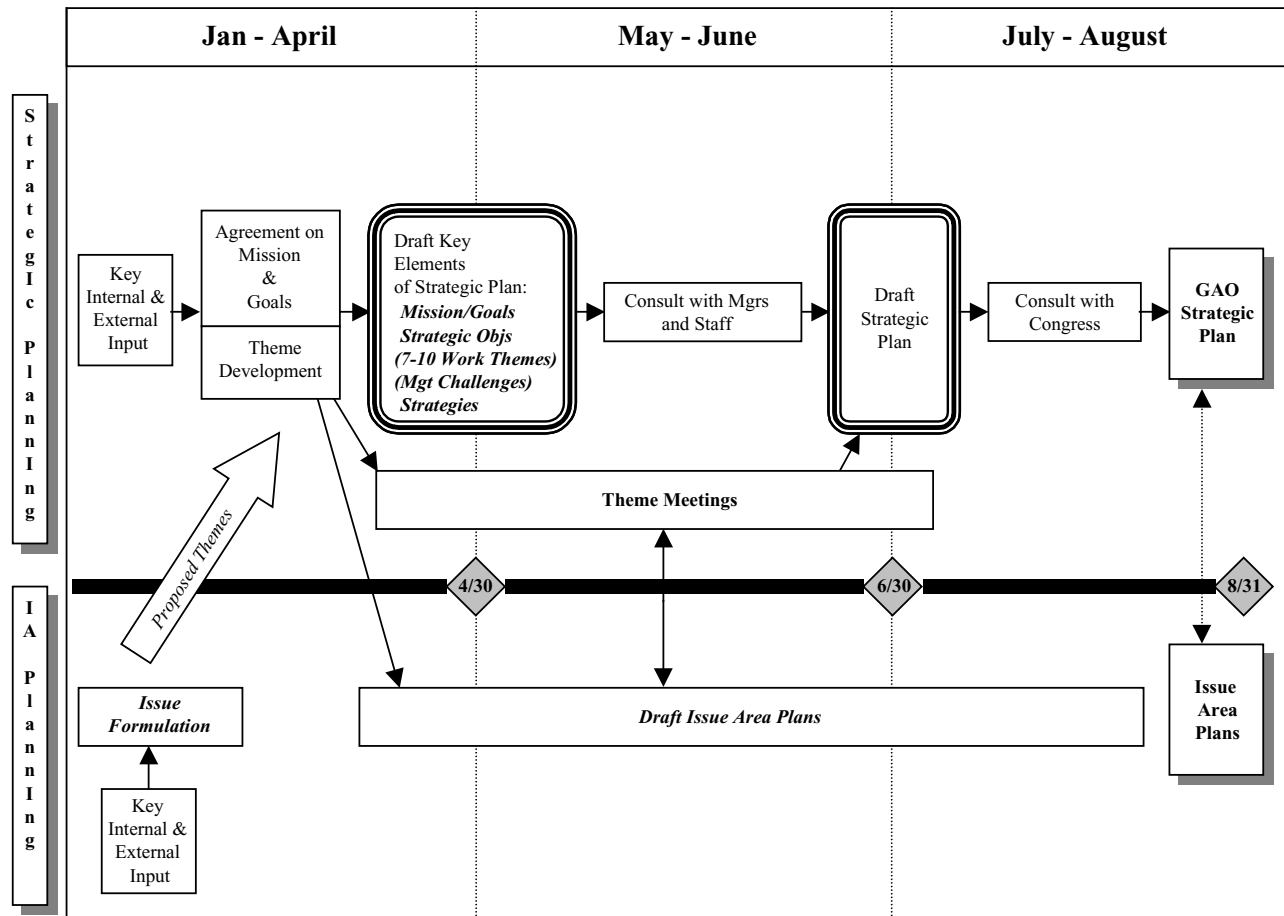
The GAO-wide planning process was initially an effort driven from the top, in which ACGs hammered out differences as they sought consensus on what GAO priorities should be, and the direction GAO should go. Despite initial enthusiasm, these early efforts encountered obstacles and produced few tangible results. Since a new Comptroller General had not yet been appointed, managers were reluctant to finalize the planning framework. There was also reluctance to involve too many stakeholders at this period, for senior managers wanted to be sure that their efforts reflected the views of the new Comptroller General. In later reflection, participants involved at this stage uniformly agreed that the lack of clear leadership impeded progress. The full-scale planning effort was delayed until the new Comptroller General came on board (see Appendix 1, Exhibit B for strategic planning process timeline).

The GAO-wide strategic planning process incorporated contemporaneous issue area planning for work to be done over the next three years (see Exhibit 1, page 7, and Exhibit B). Congressional mandates and input from congressional committees, GAO managers and staff, and other stakeholders informed decisions on GAO goals and objectives; the bodies of work to be done were incorporated in the strategic objectives plans discussed below.

Exhibit 1: Developing the Strategic Plan: Relationship to Issue Area Planning

Timeline based on: Bryson, John M. 1988. *Strategic planning for public and nonprofit organizations: a guide to strengthening and sustaining organization achievement*. San Francisco: Jossey-Bass.

Developing The Current Strategic Plan *Relationship to Issue Area Planning*



In November 1998, the new Comptroller General David Walker brought renewed energy and a fresh perspective to the planning process. Walker immediately identified the strategic plan as a high priority, and senior managers concurred. Drawing on in-house expertise, GAO strategic planning experts facilitated the process and the plan began to take form. Walker designated Gene Dodaro, then the ACG for the Accounting and Information Management Division and now GAO's Chief Operating Officer, to lead a renewed strategic planning effort. Consequently, senior managers became energized and renewed their efforts.

Throughout the new planning process, Walker provided the overall strategic direction and Dodaro led the day-to-day efforts. They, along with a senior management team, established the framework of the planning process by defining the mission, the core values, and the overarching themes that would guide the subsequent effort to identify strategic goals and objectives. Additionally, a "theme team" was formed to analyze the key trends facing the U.S. and the majority of other developed nations. The senior management team selected the Bryson⁴ model of strategic planning as a guide, and the planning process accelerated.

Walker's enthusiasm clearly catalyzed the process. Though varying opinions were expressed concerning the strengths and weaknesses of the planning process, there was no disagreement concerning the value of the Comptroller General's involvement and enthusiasm. Walker concerned himself with all major aspects of the plan, especially in defining the mission, vision, themes, goals, and core values that became important elements of the plan. Regarding stakeholder input, Walker had set a goal to personally contact at least one legislator each business day. These meetings provided an opportunity for Walker to obtain input from Congress, which guided various aspects of the plan. Broad participation in the planning effort was important to Walker, as evidenced by his belief that the planning process was an opportunity to "redefine what [GAO is] all about, and allow everyone to be a part of that." Walker was also keenly interested in every major element of the strategic plan document—evidenced by the fact that he reviewed successive drafts as management and other stakeholders explored longer-range possibilities and successive elements of the plan were developed.

Walker described objectives that, in his view, the plan was intended to accomplish. In addition to leading by example and meeting GPRA requirements, Walker saw the plan as an opportunity to facilitate the cultural transformation that GAO needed. He had learned that over the years, GAO had become too hierarchical, process-oriented, stove-piped, and internally focused. GAO needed to be more unified, integrated and externally focused. GAO also needed to take a more institutional approach rather than operate as an aggregation of multiple semi-autonomous entities. Also, the plan enabled congressional leadership to guide its development as well as help Congress think more strategically and broadly. Finally, identifying additional discretionary research and development opportunities was another intent of the plan. Over the past several decades, GAO witnessed its discretionary work dwindle to approximately 5% of its total resources due to a combination of reduced resources and increased work requests by Congress.

⁴ Bryson, John M. 1988. Strategic planning for public and nonprofit organizations: a guide to strengthening and sustaining organization achievement. San Francisco: Jossey-Bass.

As the overall plan was being developed, a series of planning meetings were held. What might have otherwise been more than 30 separate issue area meetings—for each of the previously separate issue areas—were combined into 6 to 10 larger group meetings in which the Comptroller General and the ACGs along with their Senior Executives and issue area directors were participating. These meetings reflected not only a consolidation of the previous issue areas, but they also benefited from the input of a larger number and broader range of GAO staff, who participated in the development of the materials brought into these meetings.

As the planning process moved forward, GAO sought input from a wide range of stakeholders on a draft strategic plan that was released in the fall of 1999. In addition to members of Congress and their staffs, GAO consulted with the Inspectors General and other officials from the Executive agencies, OMB, CRS, CBO, the National Academy for Public Administration, and the Council for Excellence in Government. Over 300 comments were received from these various sources. Within GAO, employees at all levels were invited to comment on the draft plan. Managers posted an online version on the GAO Intranet along with an invitation to submit feedback, and conducted several open meetings on the strategic plan. As a result, over 200 comments on the plan were received from in-house staff.

Feedback received through these comments was included in successive drafts of the plan. The fundamental elements of the strategic plan were maintained through the succession of drafts. Goals and objectives remained essentially unchanged, despite minor wording changes. The feedback process—both internal and external—resulted in a final draft that was substantively very similar to the initial draft sent to Congress.

While a few managers and staff might disagree, interviewees generally agreed that the final product represented a significant degree of consensus by GAO, Congress, and stakeholders. Recent electronic balloting results at GAO show a very high rate of employee understanding at all levels. Responses to a fall 1999 employee survey indicated that most staff understood how their work contributes to GAO's mission, goals, and objectives. The reality of organizational realignment in response to the strategic plan sparked debates and brought apprehension to many, which is normal for significant organizational change management efforts. Even so, implementation efforts to date appear to be occurring successfully.

IV. Strategic Plan

Congress initially established GAO in 1921 with a legislative mandate to investigate "all matters relating to the receipt, disbursement, and application of public funds."⁵ At that time, GAO was likewise charged with the responsibility of making recommendations "looking to greater economy or efficiency in public expenditures."⁶ Additions to GAO's original commission came in the form of several statutes enacted between 1945 and 1994.⁷ These statutes expanded GAO's authority by empowering the agency to conduct financial audits and evaluations of government agencies, programs and initiatives. GAO's present mission is captured in the following

⁵ Public Law 13, 67th Congress, 42 Stat. 20.

⁶ Public Law 13, 67th Congress, 42 Stat. 20.

⁷ GAO Strategic Plan, p. 9.

declaration: "GAO exists to support the Congress in meeting its Constitutional responsibilities and to help improve the performance and accountability of the federal government for the benefit of the American people."

Comptroller General Walker felt strongly that GAO needed to identify a set of core values to help define GAO's beliefs and boundaries in doing its work. As a result, he personally led the effort to define and gain consensus on GAO's three core values: Accountability, Integrity, and Reliability. The GAO Strategic Plan, 2000-2005, builds upon the mission statement and core values by identifying important issues that are likely to influence the nation and the world in the near future.⁸ In its strategic plan, GAO identified six themes predicted to shape the upcoming legislative agenda. The themes, which do not have geographic or organizational boundaries, include globalization, changing security threats, demographics, quality of life, technological innovation, and government performance and accountability. While it is impossible to accurately predict what the future will hold, as GAO acknowledges, these themes are expected to greatly impact American society and therefore helped shape the strategic plan.

GAO developed four main goals that respond to these themes. The strategic goals are:

Goal 1: Provide timely, quality service to the Congress and the federal government to address current and emerging challenges to the well-being and financial security of the American people

Goal 2: Provide timely quality service to the Congress and the federal government to respond to changing security threats and the challenges of global interdependence

Goal 3: Support the transition to a more results-oriented and accountable federal government

Goal 4: Maximize the value of GAO by being a model organization for the federal government

Goals 1 and 2 are tied to the U.S. Constitution, while Goal 3 recognizes the need for accountability in the federal government and a global trend towards results-oriented management. Goal 4 relates to GAO's desire to lead by example. Collectively, these goals respond to the present challenges facing the nation and chart a strategy for meeting these challenges.

GAO's strategic plan established these four strategic goals, 21 more detailed strategic objectives, and a number of performance goals for FY 2000-2002 (see Exhibit A, Appendix 1, for complete list of goals and objectives). The plan includes 17 strategic objectives plans for 2000-2002 that summarized specific bodies of work that GAO planned to undertake to help meet the goals and outlined the anticipated outcomes of those efforts. Under goal 1, for example, GAO's first objective relates to "the health care needs of an aging and diverse population." A performance

⁸ Copies of the Strategic Plan, 2000-2005, and the FY 2001 Performance Plan are available electronically online at www.gao.gov/sp.html and www.gao.gov/sp/perform.pdf respectively.

goal related to this objective includes “evaluate Medicare reform, financing, and options” (see Appendix 1, Exhibit G).

Collectively, these goals and objectives are intended to guide a high proportion of GAO’s activities. Responsibility for the 16 strategic objectives under goals 1-3 has been assigned to 13 teams, including two cross-cutting teams—Applied Research and Methods and Strategic Issues—created under the October 1, 2000, reorganization of GAO. Responsibility for much of the effort under goal 4 has been assigned to the Chief Mission Support and Chief Financial Officer (see Appendix 1, Exhibit E). Whereas much of GAO’s analytic work was formerly done in 5 divisions and their 35 issue areas organized around areas of expertise, one objective of the realignment is to foster more collaboration within GAO. The organization has been realigned to focus on the goals and objectives presented in the strategic plan, and encourage broader-thinking and cooperation.

Though areas of work at GAO are similar to those that existed before the agency’s planning process and subsequent realignment, the reducing of the issue areas from 35 to 13 teams naturally implies a wider scope in each area—in fulfillment of one of Walker’s organizational realignment goals that groups expand their focus. The new, flatter organization is a sharp departure from the former hierarchical structure that existed at GAO. As a result of the elimination of division-level entities, greater engagement is possible among the various areas (see Exhibits D and E in Appendix 1 for a comparison of old and new organizational charts). In addition, the reorganization resulted in the establishment of additional units to facilitate working across the organization and encourage more coordination with external parties, both domestically and internationally.

Achieving Results

In its FY 2000-2005 strategic plan and its FY 2001 performance plan, GAO identified its strategies for achieving its goals and objectives. Goals 1, 2 and 3 will be accomplished by “conducting financial audits, program reviews, investigations, legal analyses, program evaluations, and policy analyses.”⁹ Goal 4, which is internally focused, will be met by “engaging in a variety of initiatives that focus on significant internal management areas.”¹⁰

The following example depicts how results will be measured. Performance goals for FY 2000-2002 under the first strategic objective for goal 1, which addresses “the health needs of an aging and diverse population,” include:

- ◆ Evaluate Medicare reform, financing, and operations;
- ◆ Assess trends and issues in private health insurance coverage;
- ◆ Assess actions and options for improving VA and DOD health facilities and services, including realigning capital assets to reduce unneeded physical infrastructure;
- ◆ Evaluate the effectiveness of federal programs to promote and protect the public health; and,
- ◆ Assess the effectiveness of federal food safety programs.

⁹ U.S. General Accounting Office. Spring 2000. Performance Plan, Fiscal Year 2001. Washington, DC: GAO, p. 2.

¹⁰ Ibid, p. 2.

Annual performance targets and FY 2000-2002 performance goals will provide indications of the extent of progress toward GAO’s strategic goals. They were developed in tandem with the 2000-2005 strategic plan with the intention of maintaining a synchronized planning and evaluating process from year to year. As reported in GAO’s performance plan, GAO’s performance *meets* expectations when GAO provides “information and/or [makes] recommendations on the ‘Key Efforts’ when viewed collectively, listed in the relevant strategic objective plan.”¹¹ On the other hand, GAO’s performance *exceeds* expectations when GAO provides “information and/or [makes] recommendations that congressional decision-makers and others use toward achieving ‘Potential Outcomes’ described in the relevant strategic objective plan.”¹² The relationship between qualitative measures, including key efforts and potential outcomes, and quantitative measures is outlined in Appendix 1, Exhibits F and G.

Achieving the four goals and 21 objectives will require considerable resources. In complying with GPRRA recommendations, GAO’s budget submission was followed by an annual performance plan that linked requested funding with annual performance goals. GAO requested an appropriation of \$402.9 million in the FY 2001 budget to sustain its operations and help meet its strategic goals, objectives and annual performance goals. As GAO’s most significant asset, human capital (staff salaries, benefits, training, etc.) accounts for more than 80 percent of GAO’s budget. In light of this, projected requirements outlined in the performance plan were identified in terms of both monetary and personnel resources. Anticipated resource allocations in the performance plan are listed in the following table.¹³

Table 1: Resources required to meet GAO’s FY 2001 performance goals¹⁴

Strategic Goal	Dollars in thousands	Full-time equivalent staff
Goal 1	\$132,927	1,103
Goal 2	\$89,258	722
Goal 3	\$143,198	1,164
Goal 4	\$37,535	286
Total	\$402,918	3,275

In addition to funding, a number of other factors could affect the fulfillment of GAO’s goals. These include events and other issues that influence Congress’ priorities, such as wars, natural disasters, or economic disruptions. Over 90 percent of GAO’s work is allotted to Congressional requests and mandates, with only a fraction dedicated to “research and development” (self-initiated) activities. Consequently, no matter what GAO’s goals are, an unanticipated request from one of the many committees, subcommittees, or legislators in Congress could draw resources away from priorities reflected in the plan. As issues emerge and preferences

¹¹ Ibid, p. 13.

¹² Ibid, p. 2.

¹³ Ibid, p. 37.

¹⁴ Ibid, p. 36.

shift, work requests from Congress will vary. Though GAO attempted to structure a strategic plan that is dynamic in order to account for these factors, unforeseen events—including a decreased appropriation—could prevent GAO from achieving its goals.

In many ways, the dual nature of Congress' relationship with GAO brings an element of complexity in creating and fulfilling a strategic plan. As both the overseer of GAO and the primary consumer of GAO products and services, Congress has significant influence over GAO's resources and investment decisions. Other congressional-relations factors that represented challenges in the planning process include: (1) varying congressional staff perceptions regarding GAO roles and responsibilities; (2) conflicting congressional views and attitudes regarding issues and priorities; and (3) the difficulty of gauging congressional satisfaction with GAO products and services.

Walker and senior GAO staff have invested significant time in developing positive relations with Congress and involving them in creating the plan. Walker emphasized that the strategic plan is GAO's plan to help Congress do its job, and that the plan started and ended with Congress. Therefore, Congress has significant ownership of the plan. To help ensure progress toward fulfillment of the goals and objectives in the plan, GAO must continue to involve and maintain the confidence of Congress. Additionally, GAO must remain responsive to Congress' needs and adapt to changing demands. The strategic plan's six-year outlook contrasts with Congress's often short-term perspective. Therefore, a critical element of GAO's plan is a scheduled review and update of the plan every two years—corresponding to each new Congress. Congress is not in a position to engage in strategic planning, so an aim of GAO's plan was to help Congress to think more strategically. On this front, Walker reported, there is already evidence of Congress thinking more strategically and tying some of their work requests to the plan.

Evaluating Progress

Periodic evaluations will be part of GAO's strategy. As indicated previously, Goals 1, 2 and 3 of the strategic plan apply to the subject areas in which GAO works, while Goal 4 focuses mainly on the internal operations of the organization. GAO will use both quantitative and qualitative performance measures to gauge achievement. For the first three goals, GAO will use the following annual performance measures:

- ◆ Budgetary savings resulting from implementation of GAO recommendations;
- ◆ Improvements in government programs affected by GAO's work and recommendations;
- ◆ Testimonies delivered at Congressional hearings; and,
- ◆ Recommendations made and implemented to improve effectiveness and efficiency in government operations.

GAO is in the process of evaluating performance measures for each goal area and providing incentives for appropriate behaviors. In addition to annual performance targets expressed in terms of quantitative performance measures, GAO will use three-year qualitative performance goals and measures to track progress in achieving its strategic goals and objectives (see Appendix 1, Exhibits F and G for examples of quantitative and qualitative performance measures). As part of an effort to

hold itself accountable to the strategic plan, each year GAO will submit to Congress a Performance and Accountability Report containing an evaluation of its progress towards achieving these goals.

V. Use and Impact of Strategic Planning

Restructuring GAO

A major step in implementing the plan involved restructuring GAO. When Walker began his appointment, he signaled that GAO would be dramatically changed. Using the strategic plan as a blueprint, realignment of the organization occurred effective October 1, 2000, in accordance with the four strategic goals and related objectives. In the restructuring, which was effective November 1, 2000, all of GAO's field offices were impacted and five were closed. The former divisions were eliminated in the process, with the issue areas being restructured or merged with other areas and a number of new cross-organizational units being created (see Exhibits D and E in Appendix 1).

The impact of the restructuring process was felt throughout GAO through the elimination of the former divisions. The prior hierarchical structure was flattened into an organizational structure that is designed to encourage strategic thinking. For the vast majority of GAO staff, however, day-to-day operations and assignments have not yet changed significantly. For many within GAO, the reorganization amounted to little more than a shift in orientation along a fixed axis. Thus, while the scenery changed, they remain established in their former stations, engaged in their previous tasks—which may be one reason why some feel that strategic thinking has not yet permeated the entire organization. However, as senior managers continue to practice and encourage strategic thinking, it is anticipated that, in time, staff throughout GAO will adopt a broader and more strategic perspective.

As previously indicated, issue areas within GAO formerly had their own parochial interests, strategic priorities, and client base. Some observers feel that a few of the newly created teams, while larger and different in identity, continue to function as an independent rather than an integrated entity. However, this issue is expected to be resolved as teams learn to think strategically and as the agency's new performance measurement and reward systems are implemented.

To help achieve strategic thinking, there are some new facets of GAO that facilitate application of the plan, including the Managing Directors group, the Comptroller General's Advisory Board, the Global Working Group, the Domestic Working Group, and the office of the External Liaison. These facets, as well as GAO's new Engagement Management Process, reflect the strategic priorities and orientation of management under GAO's new structure.

The **Managing Directors** [consisting of the former Assistant Comptroller Generals and other senior officials in leadership positions who now have the title "Managing Directors"] are organized in accordance with the strategic plan. For example, among the managing directors, four have been designated as goal coordinators for goals 1-4. The managing group meets each week with the Comptroller General and the Chief Operating Officer to discuss selected agency, client,

and management issues and to review new work requests. These gatherings, called Managing Directors Meetings and Engagement Acceptance Meetings, represent a unique degree of senior management level collaboration at GAO, and are mechanisms for bringing elements of the plan into daily operations across GAO. Biweekly Engagement Review Meetings, organized by strategic goal, involve the Managing Directors as well as broader participation by managers and staff across GAO. EAMs and ERMs were established as forums in which the Comptroller General and managers could discuss new requests and the status of various projects.¹⁵ Collectively, the EAMs and ERMs assist progress towards achieving strategic goals and objectives by involving a broad spectrum of specialists in diverse issue areas.

The **CG Advisory Board** comprises a body of leading experts from diverse fields to serve as special advisors to the Comptroller General and GAO. Members of the Board were selected according to the strategic goals, and represent political and ideological interests across the spectrum. They will meet annually to review the strategic plan with its goals and objectives, and identify gaps created by emerging issues and changing circumstances. Additionally, they will recommend reorientation of the original strategic initiatives and goals as conditions dictate.

The office of the **External Liaison** was created to coordinate GAO's outreach efforts to related accountability organizations. GAO acknowledges that its strategic goals and objectives can more effectively be achieved through closer working relationships with others including state and local audit agencies, Inspectors General, and various other local, state, and international accountability organizations as well as the new Domestic and Global Working Groups. By identifying common interests and areas of work, GAO intends to leverage resources as much as possible through the office of the External Liaison.

By many standards, the strategic plan was effectively absorbed into GAO operations. GAO's budget request is beginning to mirror elements of the strategic plan. The management structure parallels the dictates of the plan. Strategic objectives and performance goals are being woven into GAO's performance appraisal system—individual, team, and institutional performance will eventually be measured in terms of elements of the plan.

Communicating the Plan

One of the major strengths of the GAO planning process involved communicating a draft of the strategic plan to all interested parties, including Congress, federal agencies, GAO staff, and the general population. GAO utilized a variety of dissemination methods to ensure the plan reached a broad audience. Members of Congress and heads of the Congressional Budget Office, the Congressional Research Service, the Office of Management and Budget, and Executive Branch agencies received printed copies of the document, and an electronic version was posted on the GAO Intranet. By broadcasting its mission, goals, and strategies in this manner, GAO intended to clarify its purpose and capabilities. An intent of the plan was to increase Congress' understanding of GAO. In their personal interactions with legislators and congressional staff, Walker and other managers had many opportunities to inform Congress and help improve understanding about GAO.

¹⁵ Internal Memo from Richard L. Hembra, Chief Quality Officer, dated September 14, 2000.

This experience helped enhance the client relationship GAO has with Congress. GAO's outreach and dissemination efforts will ideally produce similar outcomes among other parties.

VI. Costs

No comprehensive strategic planning effort evolves without significant investment. Primary costs in GAO's process were attributed to two factors: (1) the process was a first-time event and consequently required a significant initial investment; and (2) the process was an integrated effort involving staff at all levels, rather than an initiative emanating from a single strategic planning office. However, these costs can be considered necessary and beneficial investments, for the planning process provided learning opportunities for all GAO staff. The responsibility for strategic planning in many federal agencies is assigned to a planning staff or the staff of the Chief Financial Officer. Intentionally, GAO does not have a large, centralized planning staff. Therefore, agency staff from various divisions were required to set other work aside to assist in the process. Future planning processes, however, should demand fewer resources due to the learning curve phenomenon and the agency structure currently in place.

Most agreed that the costs accrued throughout the process were required investments, which produced necessary buy-in and acceptance throughout GAO. However, some of these costs will, in future cycles, be minimized while still being able to achieve the same results. These include the extent of senior staff involvement and the length of the process.

Senior staff involvement. From the onset, GAO's senior managers became intimately involved in the strategic planning process. While the survival of agency-wide initiatives requires involvement at this level, some observers believed that the amount of time invested by senior managers could have been reduced without significantly altering the outcomes. Procedures are now in place that will curtail this cost in the future. While the five Assistant Comptroller Generals had never before assembled as a group, GAO's Managing Directors now meet weekly along with the Comptroller General, the Chief Operating Officer, the Chief Quality Officer and other senior managers to review new work requests and discuss other issues. Additionally, management and staff teams are organized in terms of strategic goals and objectives. Ideally, these teams, along with others established during the reorganization of GAO, will more effectively accomplish some of the activities that consumed senior staff time in the initial process.

Length of the process. The lack of focus and strong leadership in the beginning protracted the process longer than necessary. In the end, GAO's strategic planning process lasted over two and one-half years in total, and fourteen months after Comptroller General Walker joined GAO. The absence of a confirmed Comptroller General during the initial stage of the planning period prolonged the process. Additionally, rework emerged as a major factor delaying the production of final plan. The delay was also partially due to the efforts made to address client and stakeholder comments while developing the planning documents. In the next planning process, this cost should not be as significant. The agency has been realigned to address the goals and objectives that will be the starting point for the planning process that will begin early in 2001. Also, inefficiencies and "lessons learned" have been identified to guide the next process. These factors should assist the 2002-2007 strategic planning effort.

VII. Lessons Learned

One advantage GAO enjoyed in this process is the unique vantage the agency has as the nation's primary auditing and evaluating agency. The Government Performance and Results Act of 1993 required federal agencies to draft strategic plans, and Congress later gave GAO responsibility for evaluating the plans and planning processes. Consequently, GAO developed an in-house staff of strategic planning experts. They learned from interactions with other agencies the inherent challenges in organization-wide strategic planning. With this expertise, GAO had a significant advantage as an agency undergoing its first intensive strategic planning process. Even so, many lessons were learned as the planning process unfolded.

Interviewees overwhelmingly agreed that bringing GAO's separate divisions and five ACGs together was the one of the greatest outcomes from strategic planning. This produced positive outcomes as ACGs and separate offices have learned to collaborate more extensively. While the five ACGs had never before interacted as a single entity, these individuals and other managing directors now meet regularly. While GAO staff previously functioned in thirty-five semi-autonomous issue areas, they are now organized in teams and offices that share a defined mission, a set of core values, and clearly articulated agency-wide goals and objectives that are linked to GAO's overall strategic plan. In the final analysis, the most valuable outcome of the strategic planning process may be the unprecedented collaboration created within GAO.

Another strength of GAO's strategic planning process was the degree of consensus achieved from Congress. When the strategic plan was presented to oversight committees in hearings in March and July 2000, the plan was well received. The fact that Congress was heavily involved from the beginning of the planning process helped assure a greater degree of consensus that what might have otherwise been realized.

Though a great deal of effort went into developing GAO's strategic plan, there were identifiable areas for improvement. For one, participants were not always appropriately engaged throughout the GAO-wide process. This entailed two aspects: (1) the process disproportionately involved senior managers; and, (2) occasionally, parochialism displaced strategic thinking during the initial process.

(1) Disproportionate senior manager involvement. During the initial phases of the GAO-wide strategic planning process beginning in 1997, meetings disproportionately involved senior managers. Through the early stages of planning, senior managers focused on drafting the broad mission and goals since they had the best perspective to do so. The formation of the more detailed plans during the latter part of the strategic planning process involved the entire staff. After buy-in from everyone on the mission, goals, and objectives was obtained, issue area managers and staff developed the strategic objective discussions in their subordinate plans. However, some managers expressed that the planning process would have been improved had more stakeholders and staff throughout the ranks of GAO been involved during the initial stages of the planning process.

The GAO-wide strategic plan incorporates 17 strategic objectives plans, which were developed after extensive issue area planning that included solicitation of broad input from

Congress and other stakeholders. The initial planning process was kept within upper management in order to first lay the framework. Senior management consulted issue area teams on the development of the current strategic objectives plans. Building on this, future strategic planning processes can be strengthened by including more stakeholders at an early stage, which will likely result in a greater measure of consensus and buy-in.

(2) Parochialism sometimes displaced strategic thinking. Frequently, disagreements that arose during the initial planning process were the result of the competing interests of division and issue area managers. As goals and objectives were discussed, many felt compelled to ensure the activities of their offices were clearly identified. This phenomenon may have simply been a conditioned response after years in which divisions and issue areas operated semi-independently and competed for limited resources. However, parochial thinking may have also been due to the timing of the plan. As one manager explained, when Walker indicated he would change the organization, participants came to planning sessions motivated to defend their territory. In some cases, survival tactics preempted strategic thinking. When managers realized that reorganization would accompany the strategic plan, a senior manager reported, a “circling of the wagons” mindset subsequently dominated the discussions.

Another lesson learned emerged through the feedback process. GAO will rarely distribute reports or documents that are not thoroughly reviewed, scrutinized, and presented in a finished format. This attention to detail, while commendable, could discourage substantive input. Drafts distributed for review in the next process will be modified to encourage more substantive feedback.

The logistics of soliciting and processing stakeholder feedback posed another problem. This turned out to be a monumental task, but one that could be expedited next time with some minor adjustments to the process. In many cases, GAO involved stakeholders closely throughout the planning process, and obtained their input on numerous specific details and issues. With other stakeholders, GAO mailed them copies of the plan and asked them to comment on it. Additionally, GAO posted an online version of the plan on the GAO Intranet and invited stakeholders to comment. However, the online version was neither indexed nor searchable by category. As a result, staff members and other stakeholders who might have wanted to comment specifically on their particular area of expertise may have found it difficult to locate the portion of the plan that pertained to their field—thereby possibly hindering valuable feedback. One proposed idea for circumventing this in the next process is to provide stakeholders with drafts of the strategic plan that clearly identifies topical areas. This will permit them to focus their feedback on the portion of the plan relevant to their field if they wish to do so.

VIII. Next Steps

A formidable task confronting GAO entails following-through on the implementation of the plan and facilitating buy-in to the plan throughout the agency. Walker revealed that, admittedly, the plan has had more of an impact on a higher level, but it is cascading down. Several efforts are underway to catalyze implementation and ownership of the plan. Management has begun preparing for the next planning process by reviewing lessons learned that will guide the next effort. There is a formal planning process in place and the new organizational realignment will make it

easier to track implementation of strategic goals and objectives. A performance and accountability report has been issued, and planning sessions and conferences are planned. Outreach efforts to Congress continue to be a top priority. Additionally, the new CG Advisory Board met in the spring of 2001 to evaluate strategic objectives and goals and recommend adjustments to the plan.

As stated in its strategic plan, GAO will strive to continually improve its planning processes. Participants involved in the 2000-2005 strategic planning efforts identified several recommendations for future planning.

Engage more staff earlier in the next planning process. To encourage ownership of the plan, early consultation with staff at all levels should be a key aspect of the next effort. Though management endeavored to engage staff—as evidenced by the great efforts made to encourage participation in the planning process—some participants suggested that the initial planning process could have been improved through a greater effort to engage more staff. More employees might embrace and internalize the next plan if they are involved sooner in the next process. This might be accomplished through the creation of focus groups of staff on particular strategic objective areas and plans. GAO has recently established an Employee Advisory Council, which will be involved in early stages of the next strategic planning update process.

Engage more external stakeholders in planning. GAO has already taken a number of steps that will broaden external input to its next strategic plan. Expanding the audience of stakeholders can bolster future efforts and generate novel solutions—a goal that is being realized, for instance, through the CG Advisory Board. Through the Board, GAO stands to benefit significantly from the expertise that currently exists in the field.

Another input to guide GAO's next strategic plan is a study by Toffler Associates. A summary of the study findings, which were presented to GAO senior managers and the CG Advisory Board in April 2001, describes the public policy implications of the movement from an industrial to a knowledge-based economy. Additionally, a Domestic Working Group has been established, which consists of six Federal Inspectors General, six State Auditors, and six Local Auditors. There is also a Global Working Group, which includes the heads of audit agencies from 14 countries. Collectively, these entities will add valuable input to guide future strategic planning efforts.

Work with other agencies in achieving objectives. Fulfillment of the strategic objectives will require participation from congressional committees and other government agencies including OMB, CBO, CRS, Inspectors General, audit agencies, and Executive Branch agencies, as well as input from think-tanks, policy researchers, and evaluators. GAO recognizes that solving the problems identified in the strategic plan demands collaborative effort. GAO is undertaking a number of initiatives to work with other agencies to meet its strategic objectives.

Facilitate internal collaboration and cooperation. Not only must GAO engage external partners in their strategic planning efforts, but teams and offices within GAO must cooperate more effectively, and collaborate with a larger vision in mind. Strategic thinking must drive deliberations, with personal and team interests and motivations set aside.

Refine performance measures and tracking. While performance measures have been identified, GAO still needs to evaluate and refine the measures in place. Additionally, information systems need to be developed and implemented to track performance.

By implementing these changes in the next strategic planning effort, GAO will build upon its reputation of measuring up to and exceeding, where possible, its own standards of performance.

IX. Conclusion

GAO's strategic plan fulfills Comptroller General Walker's priority to define how GAO will support the Congress, the federal government, and the nation in the coming years. The planning process involved external stakeholders as well as managers and staff within GAO, and produced a comprehensive strategy to help guide and prioritize GAO efforts through the impending changes ahead. It also resulted in a restructuring of GAO both at headquarters and in the agency's field office structure. The planning process required substantial investment—significant resources and over two years of effort—and lessons have been learned as a result. GAO has matured during the planning and initial implementation process, and will build upon the process strengths while examining weaknesses that emerged. The greatest challenge now confronting GAO involves deepening the level of commitment to GAO's goals, objectives, and strategies. Strategic management by GAO heads and managers is an important factor to achieving this end. Until the plan permeates GAO operations and strategic thinking tempers parochial interests, the critical goals and objectives will not be realized as fully as possible. Responding to these challenges is the next step.

Appendix 1: Strategic Planning Documents

Exhibit A: Summary of GAO's Strategic Plan, 2000-2005

Copies of the Strategic Plan, 2000-2005, and the Performance Plan, 2000-2002 are available electronically online at www.gao.gov/sp.html and www.gao.gov/sp/perform.pdf respectively.

Goal 1: Provide timely, quality service to the Congress and the federal government to address current and emerging challenges to the well-being and financial security of the American people

Strategic objectives: To support congressional and federal decisionmaking on

- ◆ The health care needs of an aging and diverse population
- ◆ A secure retirement for older Americans
- ◆ The social safety net for Americans in need
- ◆ An educated citizenry and a productive workforce
- ◆ An effective system of justice
- ◆ Investment in community and economic development
- ◆ Responsible stewardship of natural resources and the environment
- ◆ A safe and efficient national physical infrastructure

Goal 2: Provide timely quality service to the Congress and the federal government to respond to changing security threats and the challenges of global interdependence

Strategic objectives: To support congressional and federal decisionmaking on

- ◆ Diffuse threats to national and global security
- ◆ Military capabilities and readiness
- ◆ U.S. international interests
- ◆ The impact of global market forces on U.S. economic and security interests

Goal 3: Support the transition to a more results-oriented and accountable federal government.

Strategic objectives:

- ◆ Analyze the federal government's long-term and near-term fiscal position, outlook, and options
- ◆ Strengthen approaches for financing the government and determining accountability for the use of taxpayer dollars
- ◆ Facilitate government-wide management and institutional reforms needed to build and sustain high-performing organizations and more effective government

- ♦ Recommend economy, efficiency, and effectiveness improvements in federal agency programs

Goal 4: Maximize the value of GAO by being a model organization for the federal government.

Strategic objectives:

- ♦ Cultivate and foster effective congressional and agency relations
- ♦ Implement a model strategic and annual planning and reporting process
- ♦ Align human capital policies and practices to support the agency's mission
- ♦ Develop efficient and responsive business processes
- ♦ Build an integrated and reliable information technology infrastructure

Exhibit B: Major Steps in Developing the Strategic Plan

Major Step	Completion Date
Plan To Plan	February 1999
Get Key Input	March – April 1999
Review GAO Authorities and “Musts”	March – April 1999
Draft Mission, Goals, Values	May 1999
Scan Environment	March – May 1999
Draft Key Elements of Strategic Plan	June 1999
Develop Internal Agreement	July – August 1999
Draft Strategic Plan	September 1999
Consult With Congress & Key External Stakeholders	October 1999 – March 2000
Publish Plan	May 2000

Exhibit C: GPRA Strategic Planning and Performance Planning Requirements

From the Office of Management and Budget, Circular A-11, Part 2

EXHIBIT 210A

PREPARATION AND SUBMISSION
OF STRATEGIC PLANS

Section 3 of the Government Performance and Results Act

SEC.3. STRATEGIC PLANNING

Chapter 3 of title 5, United States Code, is amended by adding after section 305 of the following new section;

“§ 306. Strategic Plans

“(a) No later than September 30, 1997, the head of each agency shall submit to the Director of the Office of Management and Budget and to the Congress a strategic plan for program activities. Such plan shall contain---

“(1) a comprehensive mission statement covering the major functions and operations of the agency;

“(2) general goals and objectives, including outcomes-related goals and objectives, for the major functions and operations of the agency;

“(3) a description of how the goals and objectives are to be achieved, including a description of the operational processes, skills and technology, and the human, capital, information, and other resources required to meet those goals and objectives;

“(4) a description of how the performance goals included in the plan required by section 1115(a) of title 31 shall be related to the general goals and objectives in the strategic plan;

“(5) an identification of those key factors external to the agency and beyond its control that could significantly affect the achievement of the general goals and objectives; and

“(6) a description of the program evaluation used in establishing or revising general goals and objectives, with a schedule for future program evaluations.

“(b) The strategic plan shall cover a period of not less than five years forward from the fiscal year in which it is submitted, and shall be updated and revised at least every three years.

“(c) The performance plan required by section 115 of title 31 shall be consistent with the agency’s strategic plan. A performance plan may not be submitted for a fiscal year not covered by a current strategic plan under this section.

“(d) When developing a strategic plan, the agency shall consult with the Congress, and shall solicit and consider the views and suggestions of those entities potentially affected by or interested in such a plan.

“(e) The functions and activities of this section shall be considered to be inherently Governmental functions. The drafting of strategic plans under this section shall be performed only by Federal employees.

“(f) For purposes of this section, the term “agency” means an Executive agency defined under section 105, but does not include the Central Intelligence Agency, the General Accounting Office, the Panama Canal Commission, the United States Postal Service, and the Postal Rate Commission.”.

Section 4(b) of the Government Performance and Results Act

(This excerpt from Section 4(b) covers 31 U.S.C. 1115(a)-(e) on annual performance plans.)

SEC. 4.(b) PERFORMANCE PLANS AND REPORTS.—Chapter 11 of title 31, United States Code, is amended by adding after section 114 the following new sections:

"§1115. Performance plans

"(a) In carrying out the provisions of section 1105(a) (29), the Director of the Office of Management and Budget shall require each agency to prepare an annual performance plan covering each program activity set forth in the budget of such agency. Such plan shall —

"(1) establish performance goals to define the level of performance to be achieved by a program activity;

"(2) express such goals in an objective, quantifiable, and measurable form, unless authorized to be in an alternative form under subsection (b);

"(3) briefly describe the operational processes, skills and technology, and the human, capital, information, or other resources required to meet the performance goals;

"(4) establish performance indicators to be used in measuring or assessing the relevant outputs, service levels, and outcomes of each program activity;

"(5) provide a basis for comparing actual program results with the established performance goals; and

"(6) describe the means to be used to verify and validate measured values.

"(b) If an agency, in consultation with the Director of the Office of Management and Budget, determines that it is not feasible to express the performance goals for a particular program activity in an objective, quantifiable, and measurable form, the Director of the Office of Management and Budget may authorize an alternative form. Such alternative form shall —

"(1) include separate descriptive statements of--

"(A) (i) a minimally effective program, and

"(ii) a successful program, or

"(B) such alternative as authorized by the Director of the Office of Management and Budget, with sufficient precision and in such terms that would allow for an accurate, independent determination of whether the program activity's performance meets the criteria of the description; or

"(2) state why it is infeasible or impractical to express a performance goal in any form for the program activity.

"(c) For the purpose of complying with this section, an agency may aggregate, disaggregate, or consolidate program activities, except that any aggregation or consolidation may not omit or minimize the significance of any program activity constituting a major function or operation for the agency.

"(d) An agency may submit with its annual performance plan an appendix covering any portion of the plan that--

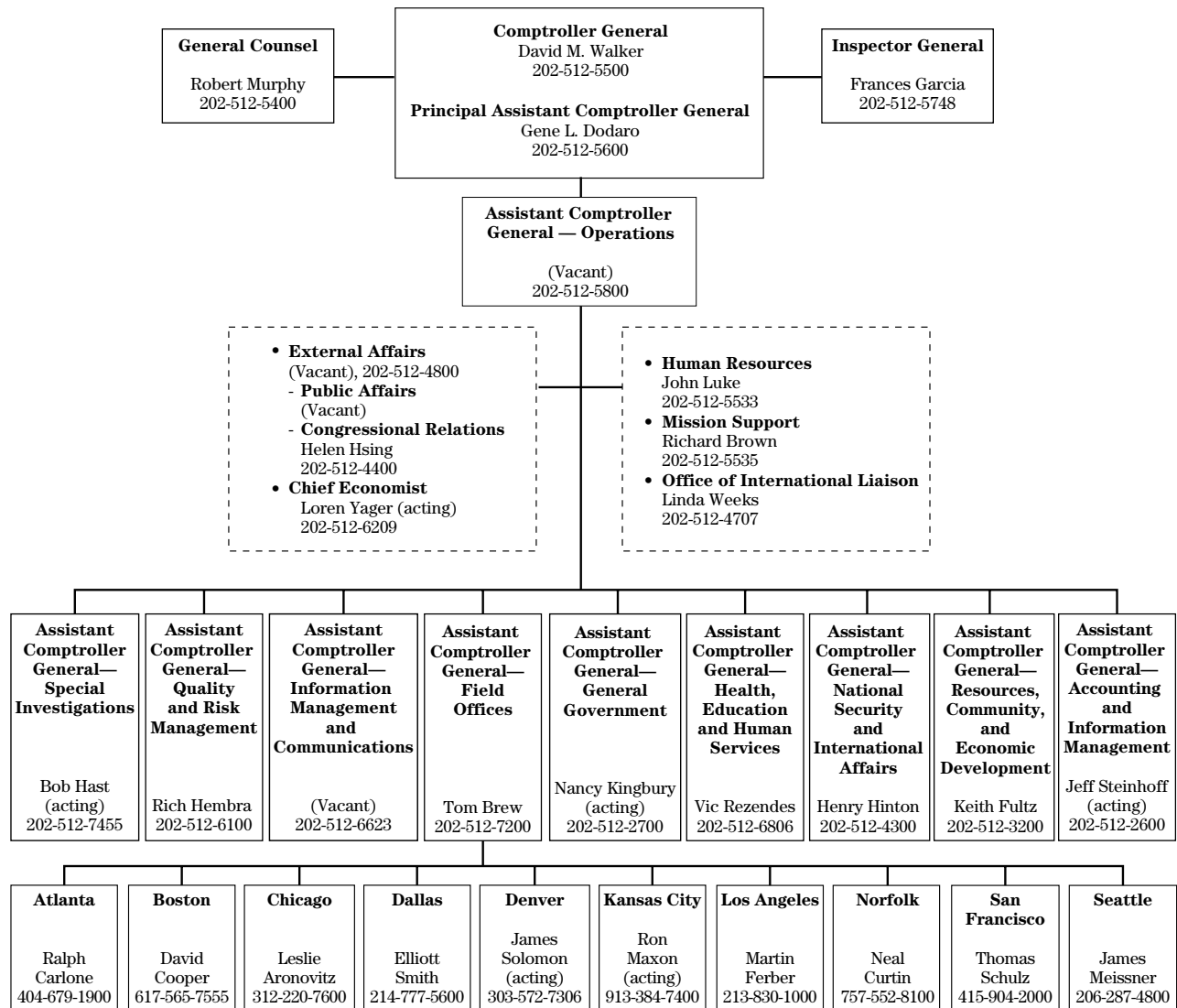
"(1) is specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy; and

"(2) is properly classified pursuant to such Executive order.

"(e) The functions and activities of this section shall be considered to be inherently Governmental functions. The drafting of performance plans under this section shall be performed only by Federal employees.

Exhibit D: Former GAO Organizational Chart

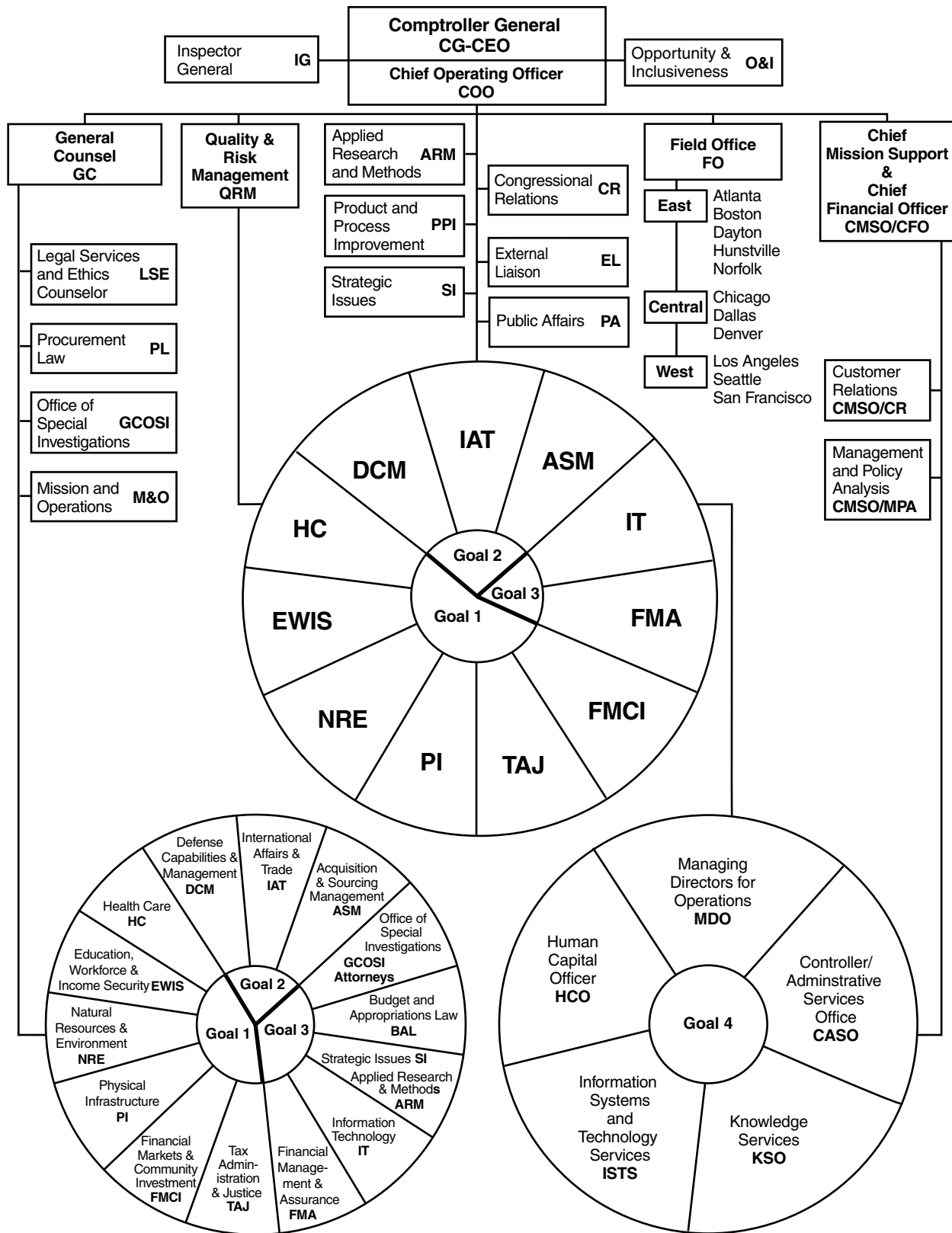
Organization of the U.S. General Accounting Office



Updated December 1999

* Does not reflect the multi-phase realignment that will affect GAO's mission, field, and support structure.

Exhibit E: Restructured GAO Organizational Chart



2/20/01

Exhibit F: Example of Quantitative Performance Measures (Strategic Goal 1)

The following table displays quantitative performance measures for strategic goal 1, as outlined in GAO's FY 2001 Performance Plan (Table 2, page 12) and its revised final performance plan for FY 2001:

GAO's Fiscal Year 2001 Annual Performance Measures and Targets for Strategic Goal 1

Type	Performance measure	Fiscal Year					Target 2001
		1996	1997	Actual 1998	1999	2000	
Outcome	Financial benefits (Billions US\$)						
	Annual	\$6.2	\$8.4	\$10.8	\$13.8	\$14.1	\$12.65
	4-year average	\$5.5	\$6.8	\$7.5	\$9.8	\$11.8	\$12.84
	Other benefits						
	Annual	84	116	177	140	182	196
	4-year average	80	88	114	129	154	174
	Recommendations implemented* (4-year implementation rate)	66%	70%	69%	72%	72%	75%
Intermediate Outcome	Testimonies						
	Annual	87	99	130	123	131	71
	4-year average	106	105	110	110	121	114
	Recommendations made	188	273	285	350	435	349

* This measure gauges the implementation rate of recommendations made 4 years prior to a given fiscal year.

Exhibit G: Example of Qualitative Measures (Strategic Goal 1, Objective 1.1)

GOAL 1

Provide timely, quality, service to the Congress and the federal government to address current and emerging challenges to the well-being and financial security of the American people

Strategic Objective 1.1

To support congressional and federal decisionmaking on the health needs of an aging and diverse population

Performance Goals for Strategic Objective 1.1

- ◆ ***Evaluate Medicare Reform, Financing, and Operations***
- ◆ Assess Trends and Issues in Private Health Insurance Coverage
- ◆ Assess Actions and Options for Improving VA and DOD Health Care Facilities and Services, Including Realigning Capital Assets to Reduce Unneeded Physical Infrastructure
- ◆ Evaluate the Effectiveness of Federal Programs to Promote and Protect the Public Health
- ◆ Assess the Effectiveness of Federal Food Safety Programs

Key efforts and potential outcomes for the first performance goal under Strategic Objective 1.1, “Evaluate Medicare Reform, Financing, and Operations”*

Key Efforts

Analyze the potential consequences of Medicare structural reform

Assess the effects of expanding managed care in Medicare

Evaluate the Health Care Financing Administration’s implementation of legislative reforms

Evaluate methodologies for setting fair reimbursement rates for Medicare providers

Assess the effects of different payment rates on access to, and the quality of, health care services

Evaluate HCFA’s safeguards and program controls over provider payments and beneficiary access and quality

Potential Outcomes

Consideration of Medicare reforms based on a thorough understanding of the likely budgetary and health care impacts of the proposals

More cost-effective Medicare managed care programs

Improvements in HCFA’s implementation of legislated Medicare program changes

Medicare rate-setting methodologies that minimize federal costs and positively impact the quality of medical care provided to Medicare beneficiaries

Reductions in improper payments to health care providers

* U.S. GAO. 2000. Health Care Needs and Financing, Strategic Objective Plan 2000-2002. Washington, DC: GAO, p. 4

Appendix 2: Interview Schedule and Questionnaire

Exhibit A: List of Interviewees and Interview Schedule

Current and former GAO staff were interviewed for the case study, who deserve credit for many of the ideas and insights presented. The following interviews and meetings took place during the fall of 2000 at the GAO headquarters in Washington, D.C.

<i>Interviewee</i>	<i>Current title</i>	<i>Title during the planning process</i>
Robert Cavanaugh	Assistant Director, QRM	Assistant Director, QRM
Terry Davis	Assistant Director, QRM	Assistant Director, QRM
Gene Dodaro	Chief Operating Officer	Assistant Comptroller General, AIMD, Principal Assistant Comptroller General
Laurie Ekstrand	Director, TAJ	Led Plan-to-Plan Team; Member of Environmental Scanning Team
Keith Fultz	Managing Director, PPI	Assistant Comptroller General, RCED
Dana Grimm	Assistant Director, PPI	Division Planner, RCED
Mike Gryskowiec	Managing Director, QRM	P&R Director, RCED
Donna Heivilin	Director, ARM	P&R Director, NSIAD
Richard Hembra	Chief Quality Officer	Assistant Comptroller General, QRM
James Hinchman	Deputy Executive Officer, National Research Council, National Academy of Sciences	Acting Comptroller General
Nancy Kingsbury	Managing Director, ARM	Assistant Comptroller General, GGD
Maarja Krusten	GAO Historian	GAO Historian
Chris Mihn	Director, SI	Associate Director, GGD
Vic Rezendez	Managing Director, SI	Assistant Comptroller General, HEHS
Lisa Shames	Assistant Director, SI	Evaluator, GGD
Nomi Taslitt	Assistant Director, QRM	Member of Environmental Scanning Team
Bernice Steinhardt	Managing Director, QRM	P&R Director, HEHS
Dave Walker	Comptroller General	Comptroller General
Joseph Wholey	Director, SI	Senior Advisor for Evaluation Methodology, GGD

<i>Date</i>	<i>Interviewed or held meeting with</i>
September 11	Joseph Wholey Robert Cavanaugh
September 15	Richard Hembra
September 21	Robert Cavanaugh
September 25	Robert Cavanaugh Donna Heivilin Maarja Krusten Bernice Steinhardt
October 2	Donna Heivilin Bernice Steinhardt
October 16	Nomi Taslitt Laurie Ekstrand Lisa Shames
October 30	Robert Cavanaugh Terry Davis Nancy Kingsbury
November 6	Joseph Wholey
November 13	Vic Rezendez Chris Mihn Richard Hembra
November 28	Keith Fultz Mike Gryskowiec Dana Grimm
December 8	Jim Hinchman
December 15	Dave Walker Gene Dodaro

Exhibit B: Case Study Interview Questionnaire

CASE STUDY QUESTIONNAIRE: The Use and Impact of Strategic Planning at GAO

- 1) What role did you play in the strategic planning process?
- 2) How and to what extent was your division involved in the process?
- 3) From your perspective, what events precipitated the creation of the current plan?
- 4) What problems arose throughout the process?
 - i) How did these problems arise?
 - ii) How were these problems handled?
- 5) Do you believe that a reasonable degree of consensus on the mission, vision, goals and objectives was achieved?
- 6) How have your activities and the activities of staff in your division changed as a result of the plan?
- 7) What were the most significant costs (political, bureaucratic, and financial) that emerged in the process?
 - i) Of these costs, which could have been avoided and how?
- 8) Identify strengths in the planning process.
- 9) Identify weaknesses in the planning process.
- 10) What recommendations do you have for improving the next strategic planning effort?
- 11) Identify any additional points about GAO's strategic planning efforts you feel would add value to the case study.