

UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE FISCAL YEAR 2010 PERFORMANCE PLAN

GAO's Mission

GAO is an independent, nonpartisan professional services agency in the legislative branch of the federal government. Commonly known as the audit and investigative arm of the Congress or the “congressional watchdog,” we examine how taxpayer dollars are spent and advise the Congress and federal agencies on ways to make government work better.

Our mission is to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. We accomplish this mission by providing objective and reliable information and informed analysis to the Congress, federal agencies, and the public, and recommending improvements, when appropriate, on a wide variety of issues. Three core values—accountability, integrity, and reliability—form the basis for all of our work, regardless of its origin.

As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies. However, we generally hold ourselves accountable to the spirit of many of these laws, including the Government Performance and Results Act of 1993 (GPRA). Among other things, GPRA requires “each agency to prepare an annual performance plan covering each program activity set forth in the budget of such agency”. This section of our budget submission constitutes our performance plan for fiscal year 2010.

Summary of GAO's Fiscal Year 2010 Budget Request

GAO is requesting an appropriation of \$567.5 million in fiscal year 2010 to support a full-time equivalent (FTE) staff level of 3,250 FTEs to provide the staff capacity and infrastructure to support the continuing high congressional demand for GAO services. This request represents an increase of about \$36.5 million, or 6.9 percent, over our fiscal year 2009 appropriation, and a 3.5 percent increase over our fiscal year 2009 staffing level of 3,141 FTEs. This request represents a prudent increase that will strengthen our capacity to provide timely support to the Congress in confronting the difficult array of challenges facing the nation.

Table 2: Fiscal Year 2008 - 2010 Source of Funds

(Dollars in thousands)

Funding source	FY 2008 actual		FY 2009 revised estimate		FY 2010 budget request	
	FTEs	Amount	FTEs	Amount	FTEs	Amount
Appropriation		\$498,548		\$531,000		\$567,497
Offsetting collections		7,348		7,635		15,222
Total budgetary resources	3,081	\$505,896	3,141	\$538,635	3,250	\$582,719

Source: GAO.

In fiscal year 2010, we are requesting authority to use

- \$5.4 million in rental income, primarily from the U.S. Army Corps of Engineers' rental of space in the GAO headquarters building, in accordance with 31 U.S.C. 782;
- \$2.4 million from the Federal Deposit Insurance Corporation (FDIC) as reimbursement for an audit of the FDIC's financial statements in accordance with 31 U.S.C. 9105; and
- \$7.4 million from the U.S. Treasury as reimbursement for an audit of the financial statements of the Internal Revenue Service (IRS) and the Schedule of Federal Debt as part of our annual audit of the consolidated financial statements of the U.S. Government in accordance with 31 U.S.C. 3521.

Congressional Demand for GAO's Work

Given the many challenging issues facing the country, including the pressing issues related to financial markets and the economy, the Congress's demand for GAO's objective and fact-based work remains high. This is a direct result of the high quality of GAO work and its ability to provide timely, objective information and professional advice upon which the Congress has come to rely.¹ GAO was called on numerous times this past year to assist the Congress in providing oversight, accountability and transparency in government. And GAO stands ready to meet that call again as our nation continues to confront a broad array of complex and difficult challenges. However, we need to strengthen our capacity to meet the ever-increasing number of mandates and requests for our work. Demand for GAO's analysis and advice continues to be strong, and it has steadily increased since fiscal year 2005. For example:

- GAO has received requests or mandated work from all of the standing committees of the House and the Senate and over 80 percent of their subcommittees.
- In fiscal years 2007 and 2008, GAO received over 1,200 requests for studies each year, a 13 percent increase over the number of requests received in fiscal year 2006.
- Congressional mandates more than doubled in number from 75 in fiscal year 2007 to 160 in fiscal year 2008, and this upward trend appears to be continuing in fiscal year 2009.

As a result of the increased demand, it is taking GAO longer to respond to congressional requests. In fiscal year 2008, we delayed starting work on about 21 percent of the requests we accepted due to staff unavailability.

In fiscal year 2008, our work spanned the breath of federal programs, including domestic issues ranging from modernizing the regulatory structure for financial institutions and markets to meet 21st Century demands to controlling escalating health care costs while reforming the system to improve the quality of care and coverage. We also addressed challenging international issues such as improving the U.S. image abroad and dealing with global food insecurity and the root causes of terrorism, poverty and social unrest. In fiscal year 2008, we met or exceeded all mission related targets through the efforts, professionalism, and dedication of our workforce. Our work yielded significant results across the government, including \$58.1 billion in financial benefits—a return of

¹ As stated in our strategic plan for fiscal years 2007-2012, GAO supports the Congress by providing evaluations, audits, analyses, investigations, and advice to help address these and other important issues. Our strategic plan for serving the Congress can be found on our website at <http://www.gao.gov/about/strategic.html>.

\$114 for every dollar invested in GAO—and nearly 1,400 nonfinancial benefits. These benefits helped to improve services to the public, change laws, and improve government operations.

Over the next several years, our work will encompass critical areas, including:

- carrying out the range of responsibilities assigned to GAO in the 2009 American Recovery and Reinvestment Act (ARRA), including bi-monthly reviews of how selected states and localities across the country use the billions of dollars of funds provided, and targeted studies in several areas such as small business lending, education, and trade adjustment assistance;
- monitoring the implementation of the Troubled Asset Relief Program (TARP) created in late 2008, reporting every 60 days, and conducting an annual financial audit of the \$700 billion authorized for the program;
- helping to support Congress' consideration of changes in the regulatory structure for financial markets and institutions, including the establishment and implementation of controls to prevent a recurrence of the current financial crisis;
- conducting financial audits of the Internal Revenue Service, Schedule of Federal Debt, the Federal Deposit Insurance Corporation, the Federal Housing Finance Agency, the regulator of Freddie Mac, Fannie Mae and the Federal Home Loan Banks;
- reviewing the revised governance structure for the housing market and providing targeted analyses to inform decisionmakers working to restore the functioning of the mortgage market and the ultimate disposition of Fannie Mae and Freddie Mac;
- identifying elements to help address the nation's long-term fiscal challenge, including social security, health care, tax reform, opportunities to reduce spending, and reducing the gap between taxes owed and taxes collected;
- reviewing efforts to stabilize and rebuild Iraq and Afghanistan and other regions in conflict, including reviewing the impact of drawing down resources in Iraq, providing more resources to Afghanistan, and retooling operations in Pakistan;
- testifying to the Congress in response to recent changes in House rules requiring each standing committee or subcommittee to hold at least one hearing on issues raised by GAO indicating that federal programs or operations authorized by the committee are at high risk for fraud, waste, abuse or mismanagement;
- assessing contractor management, sourcing strategies and contracting reforms;
- reviewing the Census Bureau's progress in implementing key activities for the 2010 Census;
- assessing efforts to protect the homeland, including efforts to prevent, prepare for, and respond to acts of terrorism and other natural or man-made disasters, secure the border while facilitating legitimate trade and travel; protect all modes of transportation, and strengthen the sharing of intelligence and terrorism-related information;

- identifying systemic issues that affect DOD's acquisition of weapon systems, including cost growth and schedule delays, as well as key management practices and policies;
- monitoring the Food and Drug Agency's ability to oversee the safety and effectiveness of medical products marketed in the United States, including prescription drugs and medical devices, and assessing the agency's progress in addressing identified shortcomings that have hampered its ability to effectively manage its medical product programs;
- supporting health care reform efforts and control of health care costs through analysis of expenditures and payment structures in Medicare, Medicaid, the State Children's Health Insurance Program and other health programs;
- reviewing initiatives to enhance protection of cyber assets;
- conducting oversight of Department of Energy programs and activities as the agency's focus shifts to reducing greenhouse gas emissions and dependence on foreign oil, and developing greater use of renewable energy sources;
- reviewing unemployment insurance solvency issues in light of the recession, assessing efforts to help dislocated workers, and determining to what extent employment and training programs meet the needs of workers and employers;
- monitoring the impact of the current economic crisis on the long-term financial health of the Pension Benefit Guaranty Corporation and private pension plans and assessing options to foster and protect individual retirement savings; and
- providing balanced and objective assessments of technologies in the context of federal programs and public policy issues, such as green energy, energy efficiency, health information technology, homeland security technologies, science and math education programs, as well as the technical challenges of developing sophisticated space and defense systems.

Additional examples of how we helped our elected leaders in fiscal 2008 and planned efforts for fiscal years 2009 and 2010 are highlighted later in this document.

Performance Information

To accomplish our mission, we use a strategic planning and management process that is based on a hierarchy of four elements—strategic goals, strategic objectives, performance goals, and key efforts—beginning at the highest level with the following strategic goals:

- **Strategic 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 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 Goal 3:** Help Transform the Federal Government's Role and How It Does Business to Meet 21st Century Challenges

- **Strategic Goal 4:** Maximize the Value of GAO by Being a Model Federal Agency and a World-Class Professional Services Organization

Our audit, evaluation, and investigative work is primarily aligned under the first three strategic goals, which span issues that are both domestic and international, affect the lives of all Americans, and influence the extent to which the federal government serves the nation's current and future interests. The fourth goal is our only internal one and is aimed at enhancing our business and administrative processes consistent with a model federal agency. We revisit the focus and appropriateness of these four strategic goals each time that we update our strategic plan. We last updated our strategic plan in March 2007.²

To help us determine how well we are meeting the needs of the Congress and maximizing our value as a world-class organization, we assess our performance annually using a balanced set of quantitative performance measures that focus on four key areas—results, client, people, and internal operations. These categories of measures are briefly described below.

- **Results.** Focusing on results and the effectiveness of the processes needed to achieve them is fundamental to accomplishing our mission. To assess our results, we measure financial benefits, nonfinancial benefits, recommendations implemented, and the percentage of new products with recommendations. Financial benefits and non-financial benefits provide quantitative and qualitative information, respectively, on the outcomes or results that have been achieved from our work. They often represent outcomes that occurred or are expected to occur over a period of several years. The remaining measures are intermediate outcomes in that they often lead to achieving outcomes that are ultimately captured in our financial and nonfinancial benefits.
- **Client.** To judge how well we are serving our client, we measure the number of times we are asked to present expert testimony at congressional hearings as well as our timeliness in delivering products to the Congress. Our strategy in this area draws upon a variety of data sources (e.g., client feedback surveys and our congressional hearing system) to obtain information on the services we are providing to our congressional clients. In addition we supplement data from these sources with in-person discussions with congressional staff.
- **People.** As our most important asset, our people define our character and capacity to perform. A variety of data sources, including an internal survey, provide information to help us measure how well we are attracting and retaining high-quality staff and how well we are developing, supporting, using, and leading staff.
- **Internal operations.** Our mission and people are supported by our internal administrative services, including information management, building management, knowledge services, human capital, and financial management services. Through an internal customer satisfaction survey, we gather information on how well these internal operations enable employees getting their jobs done and improve employees' quality of work life.

² Complete descriptions of the steps in our strategic planning and management process are included in our strategic plan for fiscal years 2007 through 2012 which is available on our Web site at <http://www.gao.gov>.

The results and client measures primarily relate to strategic goals 1 through 3 and the people and internal operations measures primarily relate to goal 4. For all measures, we set targets at the agencywide level. For the financial benefits, nonfinancial benefits, and testimonies measures we also set targets at the goal level. The goal-level targets are provided later in this document. Table 3 presents our actual performance for fiscal years 2005 through 2008 and targeted performance for fiscal years 2009 and 2010 for each measure at the agencywide level.

Table 3: Agencywide Annual Measures and Targets by Fiscal Year

(Dollars in billions)

Performance measure	2005 actual	2006 actual	2007 actual	2008 actual	2009 target	2010 target
Results						
Financial benefits	\$39.6	\$51.0	\$45.9	\$58.1	\$42.0	\$42.0
Nonfinancial benefits	1,409	1,342	1,354	1,398	1,200	1,200
Past recommendations implemented	85%	82%	82%	83%	80%	80%
New products with recommendations	63%	65%	66%	66%	60%	60%
Client						
Testimonies	179	240	276	304	200	220
Timeliness ^a	92%	93%	95%	95%	95%	95%
People						
New hire rate	94%	94%	96%	96%	95%	95%
Acceptance rate	71%	70%	72%	77%	^b	^b
Retention rate						
With retirements	90%	90%	90%	90%	90%	90%
Without retirements	94%	94%	94%	93%	94%	94%
Staff development ^c		76%	76%	77%	76%	76%
	72%					
Staff utilization ^d	75%	75%	73%	75%	75%	75%
Leadership	80%	79%	79%	81%	80%	80%
Organizational climate	76%	73%	74%	77%	75%	75%
Internal Operations						
Help get job done	4.10	4.10	4.05	4.00	4.00	4.00
Quality of work life	3.98	4.00	3.98	4.01	4.00	4.00

Source: GAO.

^a In our timeliness calculations for fiscal years 2004 through 2007, we inadvertently included nonresponses to the timeliness questions in our client feedback survey—the data source for our timeliness measure. We therefore recalculated the survey results for these fiscal years and fiscal year 2008. The numbers shown reflect the corrected calculation.

^b Considering the challenging hiring environment due to uncertain budgets and high competition for talent, measuring our acceptance rate is less meaningful to us. Therefore, beginning in fiscal year 2009 this measure has been eliminated.

^c Beginning in fiscal year 2006 we changed the way that the staff development measure was calculated. Specifically, we dropped one question regarding computer-based training because we felt that due to the significance of such training it was already integrated in other questions the survey asked regarding training. We also modified a question on internal training and changed the scale of possible responses to that question. For this reason the fiscal year 2004 and 2005 data is shown on a separate line so as to indicate that those data are not comparable to the data beginning in fiscal year 2006.

^d Our employee feedback survey asks staff how often the following occurred in the last 12 months (1) my job made good use of my skills, (2) GAO provided me with opportunities to do challenging work, and (3) in general, I was utilized effectively.

Budgetary Resources by Goal

Table 4 provides an overview of how our human capital and budgetary resources are allocated among our strategic goals for fiscal years 2008 through 2010.

Table 4: Budgetary Resources by Strategic Goal, Fiscal Years 2008 through 2010
(Dollars in millions)

Strategic goal	FY 2008 actual		FY 2009 revised		FY 2010 requested	
	FTEs	Amount	FTEs	Amount	FTEs	Amount
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.	1,132	\$183	1,154	\$191	1,195	\$211
Goal 2 Provide timely, quality service to the Congress and the federal government to respond to changing threats and the challenges of global interdependence.	981	145	1,001	160	1,035	167
Goal 3 Help transform the federal government's role and how it does business to meet 21 st century challenges.	853	136	869	147	899	157
Goal 4 Maximize the value of GAO by being a model federal agency and a world-class professional services organization.	115	41	117	41	121	47
Total	3,081	\$506	3,141	\$539	3,250	\$583

Source: GAO.

Organizational Structure

Our strategy for meeting our performance goals is largely based on our staff who carry out the work that supports our mission. GAO has a workforce of highly trained professionals with degrees in many academic disciplines, including accounting, law, engineering, public and business administration, economics, and the social and physical sciences. To achieve our strategic goals, the staff is organized as shown in the chart on the following page. For the most part, the 13 evaluation, audit, investigative, and research teams perform the work that supports strategic goals 1, 2, and 3—the three external strategic goals—with several of the teams working in support of more than one strategic goal. About three-quarters of our approximately 3,100 employees are based at our headquarters in Washington, D.C.; the rest are deployed in 11 field offices across the country. The field office staff are aligned with our research, audit, investigative, and evaluation teams and perform work in

GAO Field Locations

Atlanta, GA
Boston, MA
Chicago, IL
Dallas, TX
Dayton, OH
Denver, CO
Huntsville, AL
Los Angeles, CA
Norfolk, VA
San Francisco, CA
Seattle, WA

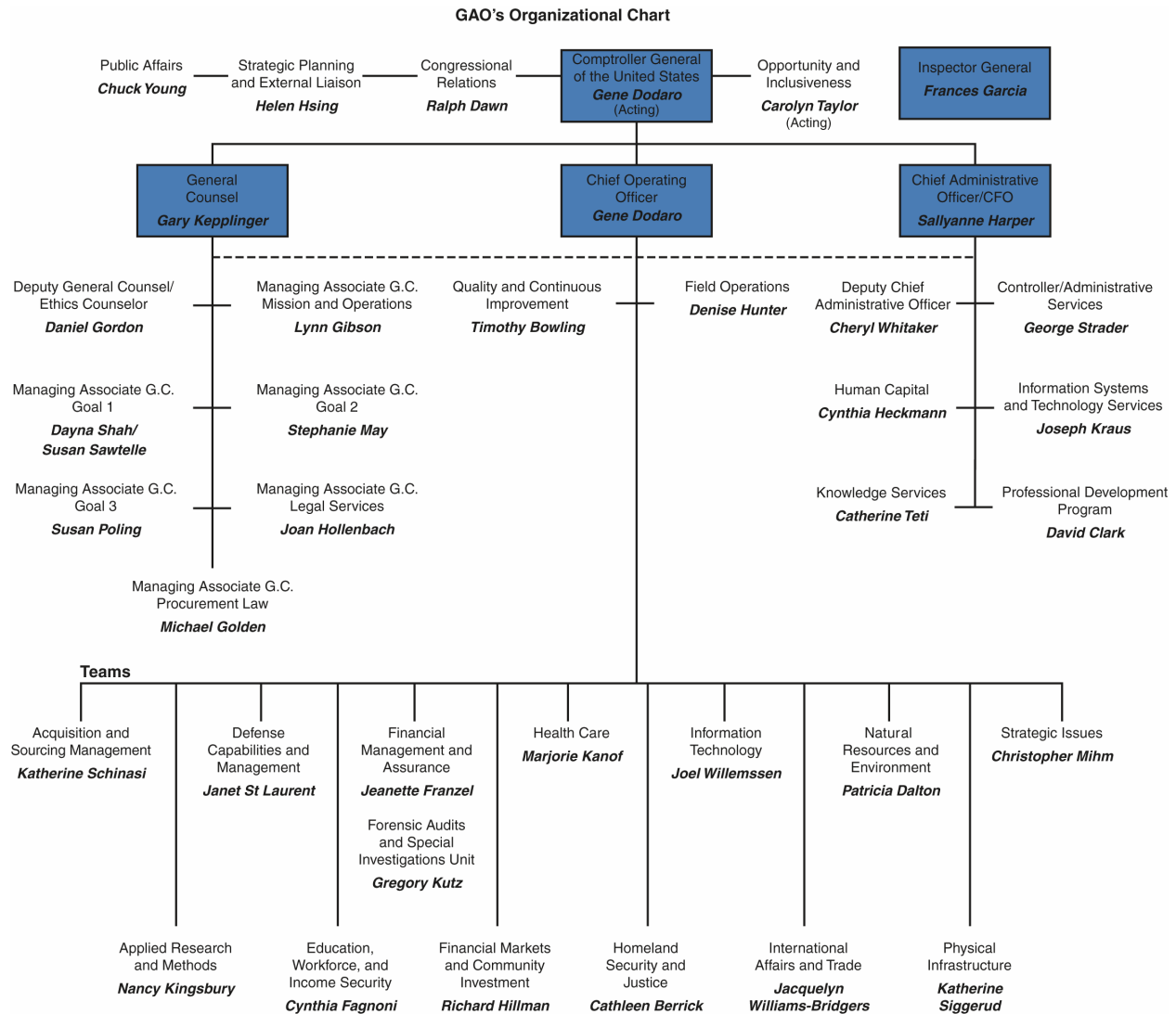
tandem with our headquarters staff. The teams are supported by mission offices, such as General Counsel and Congressional Relations, and staff offices, such as the Chief Administrative Office.

Senior executives in charge of the teams manage a mix of engagements to ensure that we meet the Congress's need for information on quickly emerging issues as we also continue longer term work efforts that flow from our strategic plan. To serve the Congress effectively with a finite set of resources, senior managers consult with our congressional clients and determine the timing and priority of engagements for which they are responsible.

As the Acting Comptroller General of the United States, Gene L. Dodaro is the head of GAO. On March 13, 2008, he succeeded David M. Walker who resigned before the end of his 15-year term that began in 1998. Mr. Dodaro previously served as GAO's Chief Operating Officer for 9 years, and he retained this position after assuming the top post. Two other executives join Acting Comptroller General Gene Dodaro to form GAO's Executive Committee: Chief Administrative Officer/Chief Financial Officer (CAO/CFO) Sallyanne Harper, and General Counsel Gary L. Kepplinger. Mr. Dodaro will serve as Acting Controller General until the President nominates and the Senate confirms a successor from a list of candidates proposed by the Congress.

The following figure displays each team and office, including the name of the SES unit manager. Following is a brief statement that describes what each unit does and how it contributes to GAO's overall mission.

Figure 1: GAO's Organizational Chart



Legend:

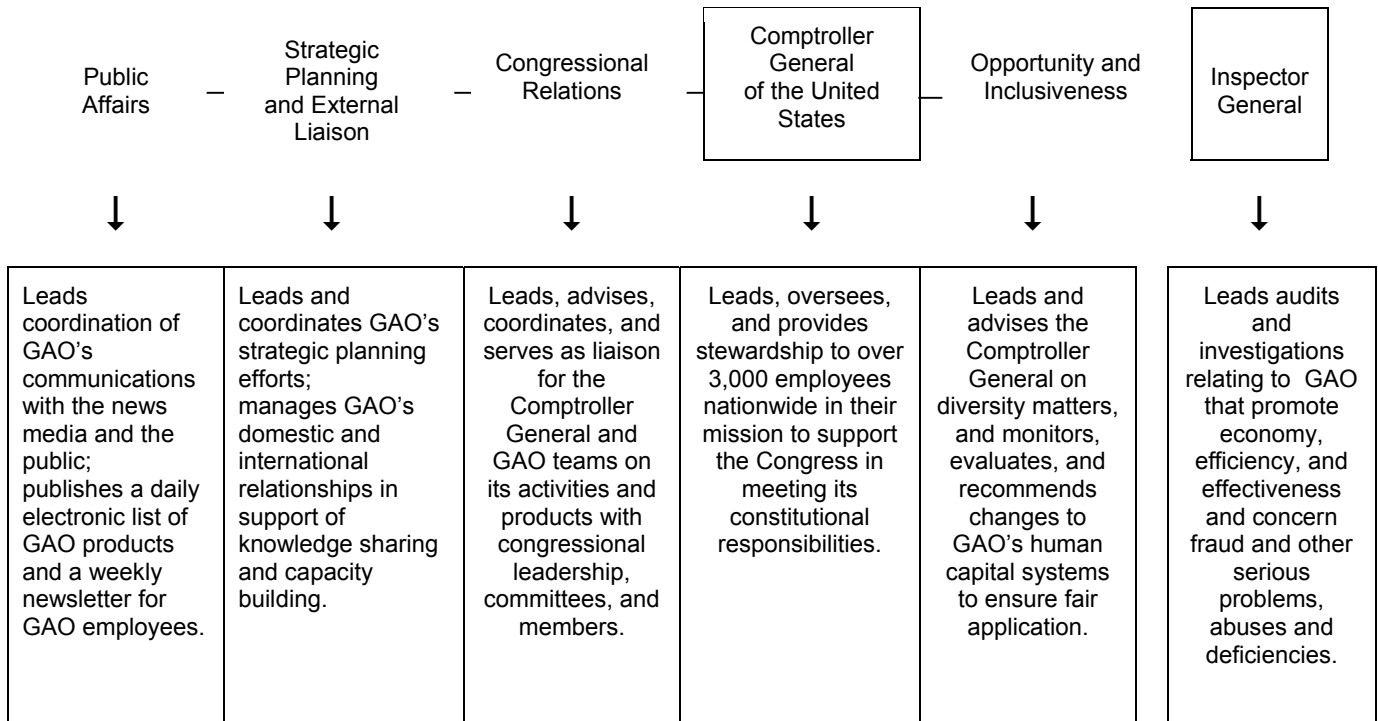
CFO - Chief Financial Officer

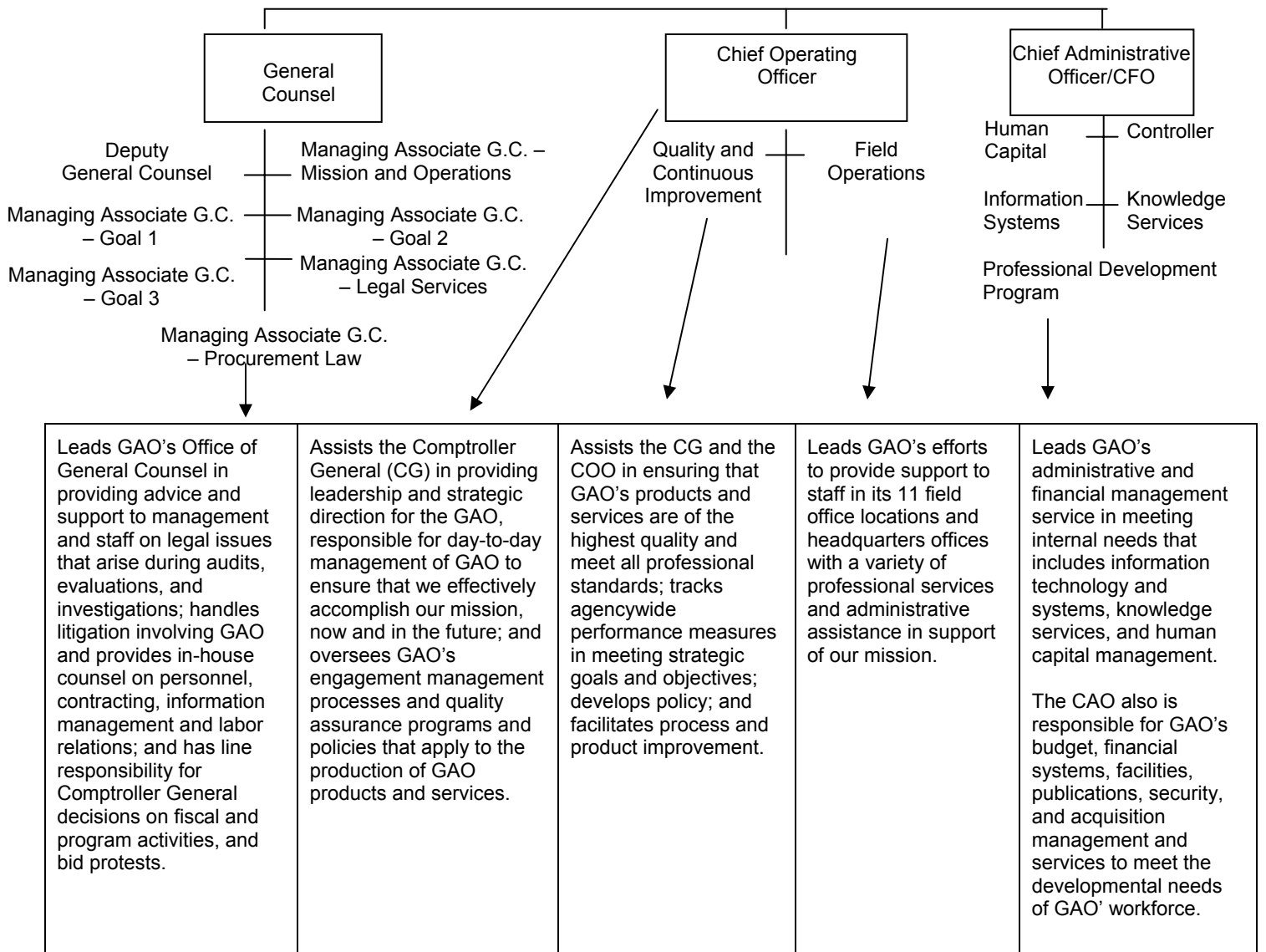
 - The Executive Committee

----- Indicates a support or advisory relationship with the teams/units rather than a direct reporting relationship

Note: Everyone listed on this table, other than the Comptroller General, is an SES level manager. Also, with the exception of the Comptroller General of the United States, the Chief Operating Officer, the Chief Administrative Officer, the Deputy Chief Administrative Officer, the Inspector General, and the General Counsel, all managers are titled "Managing Director."

March 2009





Teams

Acquisition and Sourcing Management	Defense Capabilities and Management	Financial Management and Assurance	Health Care	Information Technology	Natural Resources and Environment	Strategic Issues
<p>Supports congressional oversight of federal agencies' efforts to acquire goods and services cost-effectively, and evaluating programs designed to protect and enhance U.S. capability for meeting defense industrial requirements.</p>	<p>Supports congressional oversight of DOD with special attention to defense readiness; force structure; supply, logistical, and force protection support to the war fighter; human capital strategies; resources; infrastructure; business systems transformation; and worldwide military operations.</p>	<p>Supports congressional oversight through entity and government-wide audits and other financial reviews to improve accountability and instill discipline in financial management systems, internal controls, and reporting processes.</p> <p>Also, identifies and investigates potential fraud, corruption, and other illegal and improper activities involving federal programs.</p>	<p>Supports congressional oversight by examining matters related to Medicare and Medicaid, private health insurance, public health, and veterans' and military health care systems.</p>	<p>Supports congressional oversight in helping build the government's capacity to manage the collection, use, and dissemination of information in an era of rapidly changing technologies.</p> <p>Also, assesses plans and uses of information technology to leverage programs and operations; and evaluates the privacy and security of government data in computerized systems.</p>	<p>Supports congressional oversight on the protection of U.S. natural resources by evaluating federal agencies' current and future natural resource planning efforts to ensure reliable energy sources, secure water systems, and protection against hazardous and nuclear wastes.</p> <p>Also supports congressional oversight of a safe and reliable nuclear weapons stockpile; US efforts to prevent the proliferation of nuclear materials, technologies, and expertise; and the results of federal investments in science and technology and efforts to protect intellectual property.</p>	<p>Supports congressional oversight to ensure more results-oriented, accountable federal agencies capable of meeting 21st century governance and related challenges, and efforts to change the nation's long-term fiscal path.</p>

Teams

Applied Research and Methods	Education Workforce, and Income Security	Financial Markets and Community Investment	Homeland Security and Justice	International Affairs and Trade	Physical Infrastructure
<p>Contributes to GAO engagements by designing and implementing appropriate methodological approaches and other scientific analysis to address congressional requests.</p>	<p>Supports congressional oversight on issues related to the effective use of government resources to ensure the proper care and education for the nation's children; facilitate work for low-income populations and workers with disabilities; foster a skilled workforce; provide safe working conditions; and maintain adequate retirement benefits for current and future retirees.</p>	<p>Supports congressional oversight to ensure our financial markets are fair and orderly; identify ways to stem fraud, abuse, and money-laundering; ensure an adequate supply of low- and moderate-income housing; encourage home ownership; assess efforts to improve national flood insurance; and expand economic opportunities for small businesses and disadvantaged communities.</p>	<p>Supports congressional oversight to ensure a secure homeland from threats and disasters through strengthening security in all transportation modes; improving border security and immigration enforcement; increasing national emergency preparedness and response capabilities; facilitating security information and intelligence sharing; enhancing critical infrastructure protection; improving homeland security management, resources, and coordination; and strengthening the federal justice system's ability to operate fairly and efficiently.</p>	<p>Supports congressional oversight of U.S. international programs and activities aimed at promoting global peace, prosperity, and stability; challenges to U.S. strategic foreign policy interests; management of U.S. overseas presence and operations, public diplomacy, international security, and foreign assistance; and improvements in world trade and financial systems.</p>	<p>Supports congressional oversight by reviewing strategies for evaluating and implementing integrated solutions to the nation's infrastructure needs; improved safety of transportation modes; U.S. Postal Service transformation; accessibility and competitiveness in the telecommunication industry; and the management of the government's real property assets.</p>

Source: GAO.

Strategies

Our strategies emphasize providing the Congress and the public with information from our work in a variety of forms while continuing to strengthen our internal operations. Specifically, our strategies underscore the importance of working with other organizations on crosscutting issues and recognizing the internal and external factor that could impair our performance to effectively addressing the challenges of achieving our agency's goals.

Conducting Engagements

Attaining our three external strategic goals (goals 1, 2, and 3) and their related objectives rests, for the most part, on providing professional, objective, fact-based, nonpartisan, nonideological, fair and balanced information to support the Congress in carrying out its constitutional responsibilities. To implement the performance goals and key efforts related to these three goals, we develop and present information in a number of ways, including:

- evaluations of federal policies, programs, and the performance of agencies;
- oversight of government operations through financial and other management audits to determine whether public funds are spent efficiently, effectively, and in accordance with applicable laws;
- investigations to assess whether illegal or improper activities are occurring;
- analyses of the financing for government activities;
- constructive engagements in which we work proactively with agencies, when appropriate, to provide advice that may assist their efforts toward positive results;
- legal opinions that determine whether agencies are in compliance with applicable laws and regulations;
- policy analyses to assess needed actions and the implications of proposed actions; and
- additional assistance to the Congress in support of its oversight and decision-making responsibilities.

We will continue to conduct specific engagements as a result of mandates written into legislation, resolutions and committee reports and requests from congressional committees. We will augment this work with a limited number of engagements under the Comptroller General's authority to self-initiate engagements to address areas of broad interest to the Congress.

Our staff is responsible for following high professional standards in gathering, documenting, and supporting the information we collect and analyze. Typically, this information is documented in a product that is made available to the public. In some cases, we develop products that contain classified or sensitive information that cannot be made available publicly. We generally issue over 1,000 products annually, primarily in an electronic format. In addition, annually we publish 250 to 350 legal decisions and opinions. In fiscal year 2010, we plan to issue:

- reports and written correspondence;
- testimonies and statements for the record, where the former are delivered orally by one or more of our senior executives at a hearing and the latter are provided for inclusion in the congressional record;
- briefings, which are usually given directly to congressional staff members; and

- legal decisions and opinions resolving bid protests and addressing issues of appropriations law, as well as opinions on the scope and exercise of authority of federal officers.

We anticipate that our products will contain information, conclusions, and recommendations that are consistent with achieving our external strategic goals in accordance with our professional standards and core values.

Examining Past Work and Service

During fiscal year 2010, we also will continue to examine the impact of our past work and use that information to shape our future work. Specifically, we will evaluate actions taken by federal agencies and the Congress in response to our past recommendations and, if appropriate, document those actions as financial benefits and non-financial benefits. We will actively monitor the status of our open recommendations—those that remain valid but have not yet been implemented—and report our findings annually to the Congress and the public (<http://www.gao.gov>). Similarly, we will use our biennial high-risk list report, updated in January 2009, to provide a status report on major government operations that we consider high risk because they are vulnerable to fraud, waste, abuse, mismanaged or in need of broad-based transformation.

To attain our fourth strategic goal, we will conduct surveys of our congressional clients and internal customers to obtain feedback on our products, processes, and services, and perform studies and evaluations to identify ways to improve them.

Soliciting Input from Experts

We will gather information and perspectives for our strategic and annual planning efforts through a series of forums, advisory boards, and panels; periodic scans of international and national issues that affect the political and social environment in which we work; and our speakers' series.

Advisory boards and panels will support our strategic and annual work planning by alerting us to issues, trends, and lessons learned across the national and international audit community that we should factor into our work. During fiscal years 2009 and 2010, these groups will continue to include:

- the **Comptroller General's Advisory Board**, whose 40 members from the public and private sectors have broad expertise in areas related to our strategic objectives;
- the **National Intergovernmental Audit Forum** and 10 regional intergovernmental audit forums through which we will consult regularly with federal inspectors general and state and local auditors;
- the **Domestic Working Group**, which is composed of the Acting Comptroller General and the heads of 19 federal, state, and local audit organizations that exchange information and seek opportunities to collaborate; and
- the **Council of Inspectors General on Integrity and Efficiency** (i.e., a new council that combines the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency).

We also will continue to work with a number of issue-specific and technical panels to improve our strategic and annual work planning, such as the following:

- The **Advisory Council on Government Auditing Standards** provides us guidance on promulgating auditing standards which articulate auditors' responsibilities when examining government organizations, programs, activities, and functions, and government assistance received by contractors, nonprofits, and other nongovernmental organizations. The Council's work will help ensure that the revised standards would be generally accepted and feasible.
- The **Accountability Advisory Council**, made up of experts in the financial management community, which advises us on audits of the U.S. government's consolidated financial statements and emerging issues involving financial management and accountability reporting in the public and private sectors.
- The **Executive Council on Information Management and Technology**, whose 19 members are experts from the public and private sectors and representatives of related professional organizations, that helps us to identify high-risk and emerging issues in the IT arena.
- The **Comptroller General's Educators' Advisory Panel**, composed of deans, professors, and other academics from prominent universities across the United States, that advises us on recruiting, retaining, and developing staff and on strategic planning matters.

Internationally, we will continue to participate in the **International Organization of Supreme Audit Institutions (INTOSAI)**—the professional organization of the national audit offices of 188 countries. During the fall of 2004, the INTOSAI Congress unanimously adopted a 5-year strategic plan—the first in INTOSAI's 50-year history—that was developed by a 10-nation task force chaired by the Comptroller General. This plan has provided the foundation for the Governing Board to engage member institutions in advancing professional audit standards and promoting knowledge sharing. The Acting Comptroller General currently chairs the task force that is in the process of updating INTOSAI's strategic plan.

Collaborating With Other Organizations

By collaborating with others, we plan to continue strengthening professional standards, providing technical assistance, leveraging resources, and developing best practices. For example, in fiscal years 2009 and 2010, we will continue collaborative efforts with:

- the **World Bank** on a pilot seminar involving our counterpart organizations in developing countries that shared ideas and best practices for transforming their institutions;
- the **Department of State** on a special capacity building initiative involving staff from **Iraq's Bureau of Supreme Audit**; and
- **national audit offices around the world** to build capacity through our international audit fellows program for mid- to senior-level staff from other countries.

Using Internal Experts

We coordinate extensively within our own organization in preparing our strategic and annual performance plans, as well as our performance and accountability reports. We conduct our efforts under the overall direction of the Acting Comptroller General and Chief Operating Officer. We rely on our CAO/CFO and her staff to provide key financial information. The CAO/CFO staff coordinate with others throughout the agency to provide the information on goal 4's results and provide input on other efforts dealing with issues such as financial management, budgetary resources, training, and security. We obtain input on all aspects of our strategic and annual performance planning and reporting efforts from each of our engagement teams and organizational units. In short, we involve virtually every part of GAO and use our internal expertise in our planning and reporting efforts and will continue to do so in fiscal year 2010.

Performance Plans by Strategic Goal

In the following sections, we discuss performance results, strategic objectives, and plans for each of our four strategic goals. These objectives, along with the performance goals and key efforts that support them, are discussed fully in our strategic plan, which is available on our Web site at <http://www.gao.gov>. Specifically, for goals 1, 2, and 3—our external goals—we present performance results for the three annual measures that we assess at the goal level. Most teams and units performance results also contribute to meeting the targets for the agencywide measures previously discussed in this submission.

Strategic Objectives and Targets – Goal 1

Our first strategic goal upholds our mission to support the 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 and American communities. Our strategic objectives under this goal are to provide information that will help address:

- the health needs of an aging and diverse population;
- lifelong learning to enhance U.S. competitiveness;
- benefits and protections for workers, families, and children;
- financial security for an aging population;
- a responsive, fair, and effective system of justice;
- the promotion of viable communities;
- responsible stewardship of natural resources and the environment;
- and
- a safe, secure, and effective national physical infrastructure.

Contributors

Education, Workforce, and
Income Security

Financial Markets and
Community Investment

Health Care

Homeland Security and Justice

Natural Resources and
Environment

Physical Infrastructure

Table 5: Selected Work Under Goal 1 in Fiscal Year 2008

Financial benefits	Improved spectrum management by extending auction authority and generating \$19 billion Reduced food stamp payment errors by about \$1 billion
Nonfinancial benefits	Improved nursing home fire safety Identified inadequate system for monitoring and preventing abusive student loan practices.
Testimonies	Federal oversight of food safety Progress made in the nation's transition to digital TV Health care management for service members at the Department of Defense (DOD) and Veterans Affairs (VA) Oversight of youth residential facilities Aviation runway and ramp safety

Source: GAO.

Table 6: Strategic Goal 1's Annual Performance Results and Targets by Fiscal Years
(Dollars in billions)

Performance measures	2005 actual	2006 actual	2007 actual	2008 actual	2009 target	2010 target
Financial benefits	\$15.6	\$22.0	\$12.9	\$19.3	\$13.4	\$13.4
Nonfinancial benefits	227	268	238	226	231	235
Testimonies	88	97	125	124	77	80

Source: GAO.

Table 7: Examples of Planned Work Under Goal 1 in Fiscal Years 2009 and 2010

During fiscal year 2009 and 2010, we anticipate conducting work related to:

- federal oversight of **food safety**;
- the condition of **home mortgage markets**;
- **health care** for service members and veterans;
- the oversight of **energy policy**, including the collection of oil royalties produced from federal lands;
- FDA resources, strategic planning, and oversight of **drugs and devices**;
- **climate change** policies and programs;
- the **Medicare** payment methods and management;
- the **Pension Benefit Guaranty Corporation's** single-employer insurance program;

-
- access to federal **student loans**;
 - **voting access** to the elderly and people with disabilities;
 - the federal response to **hunger in the U.S.**;
 - federal oversight of **care in nursing homes**;
 - evolution of the **Drug Enforcement Administration's mission** since 9/11/01;
 - **coordination of federal law enforcement** agencies;
 - **human capital management** at the Federal Bureau of Investigation;
 - **tribal justice systems**;
 - **transportation** financing and safety programs;
 - **airline congestion** and delays;
 - transition to the **Next Generation Air Transportation** System; and
 - efforts to enhance mail delivery and operational efficiency at the **U.S. Postal Service**.
-

Source: GAO.

Strategic Objectives and Targets – Goal 2

Our second strategic goal focuses on helping the Congress and the federal government respond to various types of threats to our nation and the challenges of global interdependency. The federal government is working to promote foreign policy goals, sound trade policies, and other strategies to advance the interests of the United States and its allies while also seeking to anticipate and address changing threats to the nation’s security and economy. Our strategic objectives under this goal are to support congressional and agency efforts to:

- protect and secure the homeland from threats and disasters;
- ensure military capabilities and readiness;
- advance and protect U.S. international interests; and
- respond to the impact of global market forces on U.S. economic and security interests.

Contributors

Acquisition and Sourcing Management
 Defense Capabilities and Management
 Financial Markets and Community Investment
 Homeland Security and Justice
 International Affairs and Trade
 Information Technology
 Natural Resources and Environment

Table 8: Selected Work Under Goal 2 in Fiscal Year 2008

Financial benefits	<p>Recommended that DOD reexamine its cost estimates for joint seabasing—a new military concept—resulting in a redirection of about \$2 billion in planned ship procurements</p> <p>Analyzed the fiscal year 2008 appropriation for the Millennium Challenge Corporation (MCC) resulting in the Congress reducing MCC’s fiscal year 2008 appropriation by about \$1.4 billion</p>
Nonfinancial benefits	<p>Identified the need for a Chief Management Officer (CMO) at DOD</p> <p>Helped to reform the federal housing government-sponsored enterprises (GSE) regulatory structure</p>
Testimonies	<p>Rebuilding readiness of the military’s ground forces</p> <p>Weaknesses in traveler inspections at U.S. ports of entry</p> <p>Oversight of Pakistan reimbursement claims</p> <p>Protecting personally identifiable information</p> <p>U.S. food aid challenges</p>

Source: GAO.

Table 9: Strategic Goal 2's Annual Performance Results and Targets by Fiscal Year

(Dollars in billions)

Performance measures	2005 actual	2006 actual	2007 actual	2008 actual	2009 target	2010 target
Financial benefits	\$12.9	\$12.0	\$10.3	\$15.4	\$12.7	\$13.8
Nonfinancial benefits	365	449	468	468	344	340
Testimonies	42	68	73	96	64	71

Source: GAO.

Table 10: Examples of Planned Work Under Goal 2 in Fiscal Years 2009 and 2010

During fiscal year 2009 and 2010, we anticipate conducting work related to:

- implementation of **TARP**;
- the restructuring of **Fannie Mae and Freddie Mac**;
- proposed reforms of the **financial regulatory structure**;
- **readiness** of the military services;
- **stabilizing and rebuilding Iraq and Afghanistan** and other regions in conflict;
- efforts to combat **terrorism abroad**, including terrorist sanctuaries along the Afghan-Pakistan border and in Africa;
- systemic issues that affect **DOD's acquisition of weapon systems**, including cost growth and schedule delays, as well as key management practices and policies;
- **DOD's management of business transformation** and progress in addressing defense activities and programs at high risk of waste, fraud, and abuse;
- **passport and visa** management and security procedures;
- **cargo screening (air and sea)** and risk management;
- improving the **nations image abroad** through public diplomacy;
- analysis of individual **weapon system programs**, such as the Future Combat System, the Joint Strike Fighter, ships, satellites, and ballistic missile defense;
- protection of **critical technologies** and supplier base management;
- DOD efforts to establish a CMO and other key management positions and to develop a strategic plan for business transformation;
- the nation's **nuclear weapons** stockpile;
- lessons learned from **emergency management** exercises;
- **Secure Border Initiative**, emphasizing the northern border;
- international harmonization of **transportation security** regulations;
- U.S. programs to ensure **free and fair trade**, including customs border enforcement; and
- U.S. **development and humanitarian assistance** programs related to food aid, democracy programs and international health initiatives.

Source: GAO.

Strategic Objectives and Targets – Goal 3

Our third strategic goal focuses on the collaborative and integrated elements needed for the federal government to achieve results. The work under this goal highlights the intergovernmental relationships that are necessary to achieve national goals, including efforts to:

- reexamine the federal government’s role in achieving evolving national objectives;
- support the transformation to results oriented, high-performing government;
- support congressional oversight of key management challenges and program risks to improve federal operations and ensure accountability; and
- analyze the government’s fiscal position and strengthen approaches for addressing the current and projected fiscal gap.

<u>Contributors</u>
Applied Research and Methods
Acquisition and Sourcing Management
Financial Management and Assurance
Information Technology
Natural Resources and Environment
Strategic Issues
General Counsel

This goal also includes our bid protest and appropriations law work, and our vulnerability assessments and fraud investigations.

Table 11: Selected Work Under Goal 3 in Fiscal Year 2008

Financial benefits	<p>Helped to reduce federal improper payments by about \$1 billion</p> <p>Improved collections of federal nontax and criminal debts, resulting in an estimated \$2.3 billion in additional federal collections identified during fiscal year 2008</p>
Nonfinancial benefits	<p>Referred to appropriate federal agencies for possible prosecution of individuals suspected of fraudulently accepting federal disaster assistance payments</p> <p>Improved accountability for excess DOD parts and equipment</p>
Testimonies	<p>Risk assessment and oversight of contractors used for homeland security</p> <p>Long-term fiscal outlook</p> <p>Status of the 2010 Census</p> <p>Tax compliance by U.S. businesses</p> <p>VA and DOD electronic medial records</p>

Source: GAO.

Table 12: Strategic Goal 3's Annual Performance Results and Targets by Fiscal Years
(Dollars in billions)

Performance measures	2005 actual	2006 actual	2007 actual	2008 actual	2009 target	2010 target
Financial benefits	\$11.0	\$17.0	\$22.8	\$23.4	\$15.9	\$14.8
Nonfinancial benefits	767	625	648	704	625	625
Testimonies	47	73	74	77	56	59

Source: GAO.

Table 13: Examples of Planned Work Under Goal 3 in Fiscal Years 2009 and 2010

During fiscal year 2009 and 2010, we anticipate conducting work related to:

- annual **financial audits** of the IRS, the Securities and Exchange Commission, the FDIC, TARP, and the Federal Housing Finance Agency (FHFA);
- the nation's **long-term fiscal challenge**;
- audits of federal **internal controls** needed to ensure accountability over resources and payments, including improper payment controls;
- **contractor management and sourcing strategies**;
- federal agencies' **information security** policies and procedures/critical cyber infrastructure;
- reviewing the Census Bureau's progress in implementing key activities for the **2010 Census**;
- **border security and immigration control** Information Technology (IT) programs;
- **fiscal relief to states** during economic downturns;
- the annual consolidated **financial audit of the federal government**;
- reviews of **federal financial management systems** and related improvements;
- reducing the gap between **taxes** owed and taxes collected; and
- the **IRS's business systems modernization**.

Source: GAO.

Strategic Objectives and Targets – Goal 4

The focus of our fourth strategic goal is to continue efforts maintain GAO as a model organization. Our goal is to ensure that external clients and internal customers are satisfied with the quality of our products and services, our managers exhibit the characteristics of leadership and management excellence, our employees are devoted to ensuring quality in our work process and products through continuous improvement, and our agency is regarded by current and potential employees as an excellent place to work. Our strategic objectives under this goal are to:

- improve client and customer satisfaction and stakeholder relationships;
- lead strategically to achieve enhanced results;
- leverage our institutional knowledge and experience;
- enhance our business and management processes; and
- become a professional services employer of choice.

<u>Contributors</u>
Applied Research and Methods
Chief Administrative Officer/CFO
Congressional Relations
Public Affairs
Opportunity and Inclusiveness
Quality and Continuous Improvement
Strategic Planning and External Liaison

Table 14: Selected Work Under Goal 4 in Fiscal Year 2008

Strengthened relationships with international audit organizations	We assisted in building the Iraqi Board of Supreme Audit’s capacity through a memorandum of understanding (MOU) with the State Department. Under the MOU we sponsored a modified version of our International Auditor Fellowship program, to enhance the relations between the United States and Iraq as we work to increase accountability for public funds spent in Iraq.
Enhanced our sound financial practices	We fully implemented our new accounting system, Delphi, enhancing our ability to produce auditable financial statements, supporting A-123 compliance, and improving our financial management processes, reporting, and internal controls.
Improved our engagement processes	We requested an independent review of our quality assurance system processes. Two separate independent peer review teams gave us unqualified opinions on the quality assurance systems used to produce our products and testimonies that examine the performance and ensure the accountability of a broad range of federal programs, policies, and activities.

Source: GAO.

Table 15: Planned Work Under Goal 4 in Fiscal Years 2009 and 2010

During fiscal year 2009 and 2010, we anticipate conducting work related to:

- enhancing financial management practices by continuing with improvements to our **financial accounting system** and upgrading to a new **E-Gov travel system**;
- expanding the use of **enhanced technology** and alternative media to communicate our results more effectively and timely;
- further increasing the **accessibility of our products** to the press, the public and other stakeholders;
- reexamining our **recruitment and hiring strategy** and process and implementing improvements as identified;
- implementing an **engagement management portal**, providing a seamless single point of access to enterprise knowledge, information resources, and IT tools and applications;
- reviewing our **performance appraisal system** and our **compensation programs** and implement short and long-term improvements;
- **enhancing leadership, supervisory, coaching and development skills** of staff;
- implementing action items identified in the **workforce diversity plan** and the **Ivy Study group** report; and
- continuing to improve our **physical security profile** and continue to enhance our ability to ensure that our **information systems and assets** are effectively protected and free from compromise.

Source: GAO.

Management Challenges

The Acting Comptroller General, the Executive Committee, and our senior executives identify management challenges through our strategic planning, management, and budgeting processes. We monitor our progress in addressing the challenges through our annual performance and accountability process. Under strategic goal 4, we establish performance goals focused on each of our management challenges, track our progress in completing the key efforts for those performance goals quarterly, and report each year on our progress toward meeting the performance goals.

For fiscal year 2010, we plan to continue to address three management challenges—physical security, information security, and human capital. We anticipate that we may need to continue to address all three of these management challenges in future years because they are evolving and will continually require us to identify ways to adapt and improve. We revisit the challenges each year and refine them, when appropriate. When we believe we have sufficiently addressed these challenges, we will remove them from our list. We will report any changes as we monitor and report on our progress in addressing the challenges through our annual performance and accountability process. The management challenges are discussed more fully in our Performance and Accountability Report for 2008 and are summarized below.

Physical Security Challenge

We continue to take essential actions to protect our people and our assets to ensure continuity of agency operations. The domestic and international climate demands that we constantly assess our physical security profile and seek ways to improve and strengthen it. In fiscal years 2009 and 2010 we plan to continue to improve our physical security profile, strengthen our efforts to become a model security agency, and address the continuing and future issues that will challenge us in going forward. We will analyze the results of the 2008 independent security assessment and recommendations and implement changes, as warranted. We will also assess the results of the field office security survey and determine how to logically integrate field office physical security systems to headquarters' integrated electronic security system. We will continue with our incremental implementation of HSPD-12 by completing contractor and employee personnel security investigations.

Information Security Challenge

Information systems security continues to be a critical activity in ensuring our information systems and assets are effectively protected and free from compromise. Given the constantly evolving nature of threats to information systems and assets, information security will continue to be a management challenge for us and all government and private sector entities at least through fiscal year 2010. Our overall goal is to ensure that information protection requirements extend across the life cycle of documentation: from data transmission and storage to the eventual archiving and disposal of data. In fiscal years 2009 and 2010, we will continue to make progress on these efforts.

Human Capital Challenge

We depend on a talented and diverse, high-performing, knowledge-based workforce to carry out our mission in support of the Congress. We strive to ensure that the design and implementation of our programs are consistent with four key elements we have identified as critical to human capital management—leadership; strategic human capital planning; acquiring, developing and retaining talent; and results-oriented organizational culture—and that we follow our own advice and guidance.

While we continue to be highly successful in attracting talent and our attrition rates have declined recently, we are beginning to see the impact of changing demographics and workplace expectations. Younger staff appear to be less likely to make a long-term workplace commitment, while at the same time mid- and senior-level staff with great institutional knowledge are becoming retirement eligible in greater numbers. Currently, over 40 percent of our analysts and related staff have fewer than 5 years of agency experience. In addition, about 15 percent of all GAO staff will be eligible for retirement by the end of fiscal year 2009, including almost 50 percent of our executive corps are currently eligible to retire. We recognize that one of our current and future challenges is to continue to reexamine our recruitment and retention strategies and flexibilities. We will also be implementing initiatives identified in our framework for management improvement in the areas of recognizing and valuing diversity, addressing workload demands and staffing practices, and strengthening our recruitment and retention programs. Finally, we will be expanding our workforce to handle new responsibilities under TARP and the American Recovery and Reinvestment Act (ARRA) through the re-hiring of experienced GAO staff as re-employed annuitants and bringing in additional surge capacity under limited term appointments.

Mitigating External Factors

Several external factors could affect the achievement of our performance goals, including the level of resources we receive, shifts in the content and volume of our work, and national and international developments. Limitations imposed on our work by other organizations or limitations on the ability of other federal agencies to make the improvements we recommend are additional factors that could affect the achievement of our goals.

As the Congress focuses on unusual events and emerging priorities of national significance, the demand for and mix of the work we are asked to undertake may change, diverting our resources from achieving some of our strategic objectives and performance goals. We can and do mitigate the impact of these events on the achievement of our goals in various ways. For example, we will:

- continue to track current events and communicate frequently with our congressional clients in order to be alert to possibilities that could shift the Congress's priorities or trigger new priorities;
- quickly redirect our resources when appropriate so that we could deal with major changes as they occur;
- maintain broad-based staff expertise so that we could readily address emerging needs; and
- initiate evaluations under the Comptroller General's authority to self-initiate engagements on a limited number of selected topics.

Given the difficult federal budget decisions that lie ahead, the Congress is likely to place increasing emphasis on fiscal constraint which could impact our ability to increase our staff capacity to provide more timely responses to congressional requests and meet our performance targets.

Another external factor that may affect our ability to serve the Congress is the extent to which we can obtain access to information that plays an essential role in our ability to report on issues of importance to the Congress and the American people. Most departments and agencies are very cooperative with our requests for information. However, our experience with some agencies has proven more challenging. We will continue to work to identify opportunities for strengthening our access to information as necessary and appropriate.

Program Evaluation

To assess our progress toward our first three strategic goals and their objectives and to update them for our strategic plan, we evaluate actions taken by federal agencies and the Congress in response to our recommendations. The results of these evaluations are conveyed in our performance and accountability report as financial benefits and nonfinancial benefits that reflect the value of our work.

In addition, we actively monitor the status of our open recommendations—those that remain valid but have not yet been implemented—and report our findings annually to the Congress and the public (<http://www.gao.gov>). We use the results of that analysis to determine the need for further work in particular areas. For example, if an agency has not implemented a recommended action that we consider to be worthwhile, we may decide to pursue further action with agency officials or congressional committees, or we may decide to undertake additional work on the matter.

We also use our biennial high-risk update report to provide a status report on those major government operations considered high risk because of their vulnerabilities to fraud, waste, abuse, and mismanagement or the need for broad-based transformation. The report is a valuable evaluation and planning tool because it helps us to identify those areas where our continued efforts are needed to maintain the focus on important policy and management issues that the nation faces. (<http://www.gao.gov>.)

In addition, periodically we undertake other evaluations to help us continuously improve the quality of our work. For example, in fiscal year 2008 we conducted the following evaluations:

- Annual internal inspection of our quality control system for our performance audit practices;
- External peer review of our performance audit practices,
- External peer review of our financial audit practices,
- Internal assessment of the controls we use to manage and correct our financial systems, practices and processes, and
- External study of the difference in average performance appraisals between our African American and Caucasian analyst.

Data Quality and Program Evaluation

Each year we evaluate our annual performance using measures that assess the outcomes and outputs related to our work results, client service, management of our people, and internal operations. To assess our performance, we used performance data that was complete and actual (rather than projected) for almost all of our performance measures. We believe the data to be reliable because we followed verification and validation procedures to ensure the data's quality. These verification and validation procedures are discussed in Appendix 1.

Performance Plan Appendix 1: **Data Quality and Program Evaluation**

Verifying and Validating Performance Data

Each year, we measure our performance by evaluating our annual performance on measures that cover the outcomes and outputs related to our work results, client service, management of our people, and internal operations. To assess our performance, we used performance data that were complete and actual (rather than projected) for almost all of our performance measures. We believe the data to be reliable because we followed the verification and validation procedures described here to ensure the data's quality.

Results measures

Financial benefits

Definition and background

Our work—including our findings and recommendations—may produce benefits to the federal government that can be estimated in dollar terms. These benefits can result in better services to the public, changes to statutes or regulations, or improved government business operations. A financial benefit is an estimate of the federal monetary effect of agency or congressional actions. These financial benefits generally result from work that we completed over the past several years. The funds made available as a result of the actions taken in response to our work may be used to reduce government expenditures, increase revenues, or reallocate funds to other areas. Financial benefits included in our performance measures are net benefits—that is, estimates of financial benefits that have been reduced by the costs associated with taking the action that we recommended. We convert all estimates involving past and future years to their net present value and use actual dollars to represent estimates involving only the current year. Financial benefit amounts vary depending on the nature of the benefit, and we can claim financial benefits over multiple years based on a single agency or congressional action.

Financial benefits are linked to specific recommendations or other work. To claim that financial benefits have been achieved, our staff must file an accomplishment report documenting that (1) the actions taken as a result of our work have been completed or substantially completed, (2) the actions generally were taken within 2 fiscal years prior to the filing of the accomplishment report, (3) a cause-and-effect relationship exists between the benefits reported and our recommendation or work performed, and (4) estimates of financial benefits were based on information obtained from non-GAO sources. Prior to fiscal year 2002, we limited the period over which the benefits from an accomplishment could be accrued to no more than 2 years. Beginning in fiscal year 2002, we extended the period to 5 years for certain types of accomplishments known to have multiyear

effects, such as those associated with multiyear reductions in longer-term projects, changes embodied in law, program terminations, or sales of government assets yielding multiyear financial benefits. Financial benefits can be claimed for past or future years. For financial benefits involving events that occur on a regular but infrequent basis—such as the decennial census—we may extend the measurement period until the event occurs in order to compute the associated financial benefits using our present value calculator. Managing directors decide when their staff can claim financial benefits. A managing director may choose to claim a financial benefit all in 1 year or decide to claim it over several years, especially if the benefit spans future years and the managing director wants greater precision as to the amount of the benefit.

Data sources

Our Accomplishment Reporting System provides the data for this measure. Teams use this Web-based data system to prepare, review, and approve accomplishments and forward them to our Quality and Continuous Improvement office (QCI) for its review. Once accomplishment reports are approved, they are compiled by QCI, which annually tabulates total financial benefits agencywide and by goal.

Verification and validation

Our policies and procedures require us to use the Accomplishment Reporting System to record the financial benefits that result from our work. They also provide guidance on estimating those financial benefits. The team identifies when a financial benefit has occurred as a result of our work. The team develops estimates based on non-GAO sources, such as the agency that acted on our work, a congressional committee, or the Congressional Budget Office, and files accomplishment reports based on those estimates. When non-GAO estimates are not readily available, teams may use GAO estimates—developed in consultation with our experts, such as the Chief Economist, Chief Actuary, or Chief Statistician, and corroborated with a knowledgeable program official from the executive agency involved. The estimates are reduced by significant identifiable offsetting costs. The team develops workpapers to support accomplishments with evidence that meets our evidence standard, supervisors review the workpapers, and an independent person within GAO reviews the accomplishment report. The team's managing director or director is authorized to approve financial accomplishment reports with benefits of less than \$100 million.

The team forwards the report to QCI, which reviews all accomplishment reports and approves accomplishment reports claiming benefits of \$100 million or more. QCI provides summary data on approved financial benefits to team managers, who check the data on a regular basis to make sure that approved accomplishments submitted by their staff have been accurately recorded. Our Engagement Reporting System also contains accomplishment data for the fiscal year. In fiscal year 2008, QCI approved accomplishment reports covering 96 percent of the dollar value of financial benefits we reported.

Every year, our Inspector General (IG) reviews accomplishment reports that claim benefits of \$500 million or more. For fiscal year 2008, the IG reviewed accomplishment reports covering 75 percent of the dollar value of financial benefits we reported. In addition, on a periodic basis, the IG independently tests compliance with our process for claiming financial benefits of less than \$500 million. For example, the IG reviewed fiscal year 2006 financial benefits of \$100 million or more and found our reporting process to be sound overall. However, the IG recommended improvements to

the clarity of certain policies related to reporting financial accomplishments and the documentation supporting selected accomplishment reports. We clarified our guidance and updated our policy manual in fiscal year 2007.

Data limitations

Not every financial benefit from our work can be readily estimated or documented as attributable to our work. As a result, the amount of financial benefits is a conservative estimate. Estimates are based on information from non-GAO sources and are based on both objective and subjective data, and as a result, professional judgment is required in reviewing accomplishment reports. We feel that the verification and validation steps that we take minimize any adverse impact from this limitation.

Nonfinancial benefits

Definition and background

Our work—including our findings and recommendations—may produce benefits to the federal government that cannot be estimated in dollar terms. These nonfinancial benefits can result in better services to the public, changes to statutes or regulations, or improved government business operations. Nonfinancial benefits generally result from past work that we completed.

Nonfinancial benefits are linked to specific recommendations or other work that we completed over several years. To claim that nonfinancial benefits have been achieved, staff must file an accomplishment report that documents that (1) the actions taken as a result of our work have been completed or substantially completed, (2) the actions generally were taken within the past 2 fiscal years of filing the accomplishment report, and (3) a cause-and effect relationship exists between the benefits reported and our recommendation or work performed.

Data sources

Our Accomplishment Reporting System provides the data for this measure. Teams use this automated system to prepare, review, and approve accomplishments and forward them to QCI for its review. Once accomplishment reports are approved, they are compiled by QCI, which annually tabulates total other (nonfinancial) benefits agencywide and by goal.

Verification and validation

Our policies and procedures require us to use the Accomplishment Reporting System to record the nonfinancial benefits that result from our findings and recommendations. Staff in the teams file accomplishment reports to claim that benefits have resulted from our work. The team develops workpapers to support accomplishments with evidence that meets our evidence standard. Supervisors review the workpapers; an independent person within GAO reviews the accomplishment report; and the team's managing director or director approves the accomplishment report to ensure the appropriateness of the claimed accomplishment, including attribution to our work.

The team forwards the report to QCI, where it is reviewed for appropriateness. QCI provides summary data on nonfinancial benefits to team managers, who check the data on a regular basis to make sure that approved accomplishments from their staff have been accurately recorded. Additionally, on a periodic basis, the IG independently tests compliance with our process for claiming nonfinancial benefits. For example, the IG tested this process in fiscal year 2005 and found it to be reasonable. The IG also recommended actions to strengthen documentation of our nonfinancial benefits and to encourage the timely processing of the supporting accomplishment reports.

Data limitations

The data may be underreported because we cannot always document a direct cause-and effect relationship between our work and benefits it produced. However, we feel that this is not a significant limitation on the data because the data represent a conservative measure of our overall contribution toward improving government.

Percentage of products with recommendations

Definition and background

We measure the percentage of our written products (chapter and letter reports and numbered correspondence) issued in the fiscal year that included at least one recommendation. We make recommendations that specify actions that can be taken to improve federal operations or programs. We strive for recommendations that are directed at resolving the cause of identified problems; that are addressed to parties who have the authority to act; and that are specific, feasible, and cost-effective. Some products we issue contain no recommendations and are strictly informational in nature.

We track the percentage of our written products that are issued during the fiscal year and contain recommendations. This indicator recognizes that our products do not always include recommendations and that the Congress and agencies often find such informational reports just as useful as those that contain recommendations. For example, informational reports, which do not contain recommendations, can help to bring about significant financial and nonfinancial benefits.

Data sources

Our Documents Database records recommendations as they are issued. The database is updated daily. As our staff monitor implementation of recommendations, they submit updated information to the database.

Verification and validation

Through a formal process, each team identifies the number of recommendations included in each product and an external contractor enters them into a database. We provide our managers with reports on the recommendations being tracked to help ensure that all recommendations have been captured and that each recommendation has been completely and accurately stated. Additionally, on a periodic basis, the IG independently tests the teams' compliance with our policies and procedures related to this performance measure. For example, during fiscal year 2006, the IG tested

and determined that our process for determining the percentage of written products with recommendations was reasonable. The IG also recommended actions to improve the process for developing, compiling, and reporting these statistics. We have implemented the IG's recommendations for fiscal year 2007. Since then, we have used the same procedures to compute and report this measure.

Data limitations

This measure is a conservative estimate of the extent to which we assist the Congress and federal agencies because not all products and services we provide lead to recommendations. For example, the Congress may request information on federal programs that is purely descriptive or analytical and does not lend itself to recommendations.

Past recommendations implemented

Definition and background

We make recommendations designed to improve the operations of the federal government. For our work to produce financial or nonfinancial benefits, the Congress or federal agencies must implement these recommendations. As part of our audit responsibilities under generally accepted government auditing standards, we follow up on recommendations we have made and report to the Congress on their status. Experience has shown that it takes time for some recommendations to be implemented. For this reason, this measure is the percentage rate of implementation of recommendations made 4 years prior to a given fiscal year (e.g., the fiscal year 2008 implementation rate is the percentage of recommendations made in fiscal year 2004 products that were implemented by the end of fiscal year 2008). Experience has shown that if a recommendation has not been implemented within 4 years, it is not likely to be implemented.

This measure assesses action on recommendations made 4 years previously, rather than the results of our activities during the fiscal year in which the data are reported. For example, the cumulative percentage of recommendations made in fiscal year 2004 that were implemented in the ensuing years is as follows: 13 percent by the end of the first year (fiscal year 2005), 25 percent by the end of the second year (fiscal year 2006), 42 percent by the end of the third year (fiscal year 2007), and 83 percent by the end of the fourth year (fiscal year 2008).

Data sources

Our Documents Database records recommendations as they are issued. The database is updated daily. As our staff monitor implementation of recommendations, they submit updated information to the database.

Verification and validation

Through a formal process, each team identifies the number of recommendations included in each product, and an external contractor enters them into a database.

Policies and procedures specify that our staff must verify, with sufficient supporting documentation, that an agency's reported actions are adequately being implemented. Staff update the status of the

recommendations on a periodic basis. To accomplish this, our staff may interview agency officials, obtain agency documents, access agency databases, or obtain information from an agency's inspector general. Recommendations that are reported as implemented are reviewed by a senior executive in the unit and by QCI.

Summary data are provided to the units that issued the recommendations. The units check the data regularly to make sure that the recommendations they have reported as implemented have been accurately recorded. We also provide to the Congress a database with the status of recommendations that have not been implemented, and we maintain a publicly available database of open recommendations that is updated daily.

Additionally, on a periodic basis, the IG independently tests our process for calculating the percentage of recommendations implemented for a given fiscal year. For example, based on the IG's last review of this measure, the IG determined that our process was reasonable for calculating the percentage of recommendations that had been made in our fiscal year 2002 products and implemented by the end of fiscal year 2006. The IG also recommended actions to improve the process for developing, compiling, and reporting this statistic. In fiscal year 2007, we implemented the IG's recommendation for calculating the percentage of recommendations that had been made in fiscal year 2003 products and implemented by the end of fiscal year 2007. We continue to use this approved process in fiscal year 2008.

Data limitations

The data may be underreported because sometimes a recommendation may require more than 4 years to implement. We also may not count cases in which a recommendation is partially implemented. However, we feel that this is not a significant limitation to the data because the data represent a conservative measure of our overall contribution toward improving government.

Client measures

Testimonies

Definition and background

The Congress may ask us to testify at hearings on various issues, and these hearings are the basis for this measure. Participation in hearings is one of our most important forms of communication with the Congress, and the number of hearings at which we testify reflects the importance and value of our institutional knowledge in assisting congressional decision making. When multiple GAO witnesses with separate testimonies appear at a single hearing, we count this as a single testimony. We do not count statements submitted for the record when a GAO witness does not appear.

Data sources

The data on hearings at which we testified are compiled in our Congressional Hearing System managed by staff in Congressional Relations.

Verification and validation

The units responding to requests for testimony are responsible for entering data in the Congressional Hearing System. After a GAO witness has testified at a hearing, Congressional Relations verifies that the data in the system are correct and records the hearing as one at which we testified. Congressional Relations provides weekly status reports to unit managers, who check to make sure that the data are complete and accurate. Additionally, on a periodic basis, the IG independently examines the process for recording the number of hearings at which we testified. For example, the IG determined that our process for recording hearings during fiscal year 2006 was reasonable. In fiscal year 2008, we followed the same process for recording hearings.

Data limitations

This measure does not include statements for the record that we prepare for congressional hearings. Also, this measure may be influenced by factors other than the quality of our performance in any specific year. The number of hearings held each year depends on the Congress's agenda, and the number of times we are asked to testify may reflect congressional interest in work in progress as well as work completed that year or the previous year. To mitigate this limitation, we try to adjust our target to reflect cyclical changes in the congressional schedule. We also outreach to our clients on a continuing basis to increase their awareness of our readiness to participate in hearings.

Timeliness

Definition and background

The likelihood that our products will be used is enhanced if they are delivered when needed to support congressional and agency decision making. To determine whether our products are timely, we compute the proportion of favorable responses to questions related to timeliness from our electronic client feedback survey. Because our products often have multiple requesters, we often survey more than one congressional staff person per product. Thus, we base our timeliness result on the number of surveys sent out during the fiscal year. We send a survey to key staff working for the requesters of our testimony statements and a survey to requesters of our more significant written products—specifically, engagements assigned an interest level of “high” by our senior management and those requiring an investment of 500 GAO staff days or more. One question on each survey asks the respondent whether the product was delivered on time. When a product that meets our survey criteria is released to the public, we electronically send relevant congressional staff an e-mail message containing a link to a survey. When this link is accessed, the survey recipient is asked to respond to the questions using a five-point scale—strongly agree, generally agree, neither agree nor disagree, generally disagree, strongly disagree—or choose “not applicable/no answer.” For this measure, favorable responses are “strongly agree” and “generally agree.”

Data sources

To identify the products that meet our survey criteria (all testimonies and other products that are high interest or involve 500 staff days or more), we run a query against GAO's Documents Database maintained by a contractor. To identify appropriate recipients of the survey for products meeting our criteria, we ask the engagement teams to provide in GAO's Product Numbering Database e-mail

addresses for congressional staff serving as contacts on a product. Relevant information from both of these databases is fed into our Product by Product Survey Approval Database that is managed by QCI. This database then combines product, survey recipient, and data from our Congressional Relations staff and creates an e-mail message with a Web link to a survey. (Congressional Relations staff serve as the GAO contacts for survey recipients.) The e-mail message also contains an embedded client password and unique client identifier to ensure that a recipient is linked with the appropriate survey. Our Congressional Feedback Database creates a survey record with the product title and number and captures the responses to every survey sent back to us electronically.

Verification and validation

QCI staff review a hard copy of a released GAO product or access its electronic version to check the accuracy of the addressee information in the Product by Product Survey Approval Database. QCI staff also check the congressional staff directory to ensure that survey recipients listed in the Product by Product Survey Approval Database appear there. In addition, our Congressional Relations staff review the list of survey recipients entered by the engagement teams and identify the most appropriate congressional staff person to receive a survey for each requester. Survey e-mail messages that are inadvertently sent with incorrect e-mail addresses automatically reappear in the survey approval system. When this happens, QCI staff correct any obvious typing errors and resend the e-mail message or contact the congressional staff person directly for the correct e-mail address and then resend the message. The IG also periodically reviews the timeliness performance measure and last reviewed it in fiscal year 2005—the last year before we began to use the independent feedback from the survey as a basis for determining our timeliness.

Data limitations

We do not measure the timeliness of all of our external products because we do not wish to place too much burden on busy congressional staff. Testimonies and written products that met our criteria for this measure represented about 65 percent of the congressionally requested written products we issued during fiscal year 2008. We exclude from our timeliness measure low and medium interest reports requiring fewer than 500 staff days to complete, reports addressed to agency heads or commissions, some reports mandated by the Congress, classified reports, and reports completed under the Comptroller General's authority. Also, if a requester indicates that he or she does not want to complete any surveys, we will not send a survey to this person again, even though a product subsequently requested meets our criteria. The response rate for our client feedback survey is about 25 percent. We received comments from one or more people for about 56 percent of the products for which we sent surveys in fiscal year 2008. In our timeliness calculations for fiscal years 2004 through 2007, we inadvertently included nonresponses to the timeliness question in our client feedback survey. We therefore recalculated the survey results for these fiscal years and for fiscal year 2008.

People measures

New hire rate

Definition and background

This performance measure is the ratio of the number of people hired to the number we planned to hire. Annually, we develop a workforce plan that takes into account strategic goals projected workload changes, and other changes, such as retirements, other attrition, promotions, and skill gaps. The workforce plan for the upcoming year specifies the number of planned hires. The Chief Operating Officer, the Chief Administrative Officer, the Deputy Chief Administrative Officer, the Chief Human Capital Officer, and the Controller meet monthly to monitor progress toward achieving the workforce plan. Adjustments to the workforce plan are made throughout the year, if necessary, to reflect changing needs and conditions.

Data sources

The Executive Committee approves the workforce plan. The workforce plan is coordinated and maintained by the Chief Administrative Office. Data on accessions—that is, new hires coming on board—is taken from a database that contains employee data from the Department of Agriculture's (USDA) National Finance Center (NFC) database, which handles payroll and personnel data for GAO and other agencies.

Verification and validation

The Chief Administrative Office maintains a database that monitors and tracks all our hiring offers, declinations, and accessions. In coordination with our Human Capital Office, our Chief Administrative Office staff input workforce information supporting this measure into the Chief Administrative Office database. While the database is updated on a daily basis, CAO staff provide monthly reports to the Chief Operating Officer and the Chief Administrative Officer to monitor progress by GAO units in achieving workforce plan hiring targets. The Chief Administrative Office continually monitors and reviews accessions maintained in the NFC database against its database to ensure consistency and to resolve discrepancies. In addition, on a periodic basis, the IG examines our process for calculating the new hire rate. During fiscal year 2008, the IG independently reviewed this process and recommended actions to improve the documentation of the process used to calculate this measure. We have begun developing standard operating procedures to document how we calculate and ensure quality control over data relevant to this measure.

Data limitations

There is a lag of one to two pay periods (up to 4 weeks) before the NFC database reflects actual data. We generally allow sufficient time before requesting data for this measure to ensure that we get accurate results.

Acceptance rate

Definition and background

This measure is the ratio of the number of applicants accepting offers to the number of offers made. Acceptance rate is a proxy for GAO's attractiveness as an employer and an indicator of our competitiveness in bringing in new talent.

Data sources

The information required is the number of job offers made (excluding unpaid interns, experts/consultants, and reemployed annuitants), the number of offers declined, and the number of individuals who come on board. Our Chief Administrative Office staff maintains a database that contains the job offers made and those accepted or declined. Data on accessions—that is, new hires coming on board—are taken from a database that contains employee data from USDA's NFC database, which handles payroll and personnel data for GAO and other agencies.

Verification and validation

Human capital managers in the Human Capital Office work with the Chief Administrative Office staff to ensure that each job offer made and its outcome (declination or acceptance) is noted in the database that is maintained by Chief Administrative Office staff; periodic checking is performed to review the accuracy of the database. In addition, on a periodic basis, the IG examines our process for calculating the acceptance rate. During fiscal year 2008, the IG independently reviewed this process and recommended actions to improve the documentation of the process used to calculate this measure. We have begun developing standard operating procedures to document how we calculate and ensure quality control over data relevant to this measure.

Data limitations

In addition to the data limitations shown under New hire rate, this measure does not include potential offers to paid interns who informally expressed their preference not to work for GAO and others prospective employees who informally declined job offers. Thus, this may overstate the acceptance rate for our offers of employment.

Retention rate

Definition and background

We continuously strive to make GAO a place where people want to work. Once we have made an investment in hiring and training people, we would like to retain them. This measure is one indicator that we are attaining that objective and is the complement of attrition. We calculate this measure by taking 100 percent minus the attrition rate, where attrition rate is defined as the number of separations divided by the average onboard strength. We calculate this measure with and without retirements.

Data sources

Data on retention—that is, people who are on board at the beginning of the fiscal year and at the end of the fiscal year people on board—are taken from a Chief Administrative Office database that contains some data from the NFC database, which handles payroll and personnel data for GAO and other agencies.

Verification and validation

Chief Administrative Office staff continually monitor and review accessions and attritions against the contents of their database that has NFC data and they follow up on any discrepancies. In addition, on a periodic basis, the IG examines our process for calculating the retention rate. During fiscal year 2008, the IG reviewed this process and recommended actions to improve the documentation of the process used to calculate this measure. We have begun developing standard operating procedures to document how we calculate and ensure quality control over data relevant to this measure.

Data limitations

See New hire rate, Data limitations.

Staff development

Definition and background

One way that we measure how well we are doing and identify areas for improvement is through our annual employee feedback survey. This Web-based survey, which is conducted by an outside contractor to ensure the confidentiality of every respondent, is administered to all of our employees once a year. Through the survey, we encourage our staff to indicate what they think about GAO's overall operations, work environment, and organizational culture and how they rate our managers—from the immediate supervisor to the Executive Committee—on key aspects of their leadership styles. The survey consists of over 100 questions. To further ensure confidentiality, in fiscal year 2008 the contractor also analyzed the data.

This measure is based on staff's favorable responses to three of the six questions related to staff development on our annual employee survey. This subset of questions was selected on the basis of senior management's judgment about the questions' relevance to the measure and specialists' knowledge about the development of indexes. Staff were asked to respond to three questions on a five-point scale or choose "no basis to judge/not applicable" or "no answer."

Data sources

These data come from our staff's responses to an annual Web-based survey. The survey questions we used for this measure ask staff how much positive or negative impact (1) external training and conferences and (2) on-the-job training had on their ability to do their jobs during the last 12 months. From the staff who expressed an opinion, we calculated the percentage of staff selecting the two

categories that indicate satisfaction with or a favorable response to the question. For this measure, the favorable responses were either “very positive impact” or “generally positive impact.” In addition, the survey question asked how useful and relevant to your work did you find internal (Learning Center) training courses. From staff who expressed an opinion, we calculated the percentage of staff selecting the three categories that indicate satisfaction with or a favorable response to the question. For this measure, the favorable responses were “very greatly useful and relevant,” “greatly useful and relevant,” and “moderately useful and relevant.”

Beginning in FY 2006 we changed the way that the staff development people measure was calculated. Specifically, we dropped one question regarding computer-based training because we felt such training was a significant part of (and therefore included in) the other questions the survey asked regarding training. We also modified a question on internal training and changed the scale of possible responses to that question. We show the FY 2004 and 2005 data on a separate line so as to indicate that those data are not comparable to the data beginning in FY 2006.

Verification and validation

The employee feedback survey gathers staff opinions on a variety of topics. The survey is password protected, and only the outside contractor has access to passwords. In addition, when the survey instrument was developed, extensive focus groups and pretests were undertaken to refine the questions and provide definitions as needed. In fiscal year 2008, our response rate to this survey was about 76 percent, which indicates that its results are largely representative of the GAO population. In addition, many teams and work units conduct follow-on work to gain a better understanding of the information from the survey.

In addition, on a periodic basis, the IG independently examines our process for calculating the percentage of favorable responses for staff development. The IG examined this process during fiscal year 2004 and found it to be reasonable. The IG also recommended actions to improve the documentation of the process used to calculate this measure. We have implemented the IG’s recommendations. The IG examined this process during fiscal year 2008, but the results of this review are not final at this time.

Data limitations

The information contained in the survey is the self-reported opinions of staff expressed under conditions of confidentiality. Accordingly, there is no way to further validate those expressions of opinion.

The practical difficulties of conducting any survey may introduce errors, commonly referred to as nonsampling errors. These errors could result from, for example, respondents misinterpreting a question or data entry staff incorrectly entering data into a database used to analyze the survey responses. Such errors can introduce unwanted variability into the survey results. We took steps in the development of the survey to minimize nonsampling errors. Specifically, when we developed the survey instrument we held extensive focus groups and pretests to refine the questions and define terms used to decrease the chances that respondents would misunderstand the questions. We also limited the chances of introducing nonsampling errors by creating a Web-based survey for which respondents entered their answers directly into an electronic questionnaire. This approach

eliminated the need to have the data keyed into a database by someone other than the respondent, thus removing an additional source of error.

Staff utilization

Definition and background

This measure is based on staff's favorable responses to three of the six questions related to staff utilization on our annual employee survey. This subset of questions was selected on the basis of senior management's judgment about the questions' relevance to the measure and specialists' knowledge about the development of indexes. Staff were asked to respond to these three questions on a five-point scale or choose "no basis to judge/not applicable" or "no answer." (For background information about our entire employee feedback survey, see Staff development.)

Data sources

These data come from our staff's responses to an annual Web-based survey. The survey questions we used for this measure ask staff how often the following occurred in the last 12 months: (1) my job made good use of my skills; (2) GAO provided me with opportunities to do challenging work; and (3) in general, I was utilized effectively. From the staff who expressed an opinion, we calculated the percentage of staff selecting the two categories that indicate satisfaction with or a favorable response to the question. For this measure, the favorable responses were either "very positive impact" or "generally positive impact."

Verification and validation

See Staff development, Verification and validation.

Data limitations

See Staff development, Data limitations.

Leadership

Definition and background

This measure is based on staff's favorable responses to 10 of 20 questions related to six areas of leadership on our annual employee survey. This subset of questions was selected on the basis of senior management's judgment about the questions' relevance to the measure and specialists' knowledge about the development of indexes. Specifically, our calculation included responses to 1 of 4 questions related to empowerment, 2 of 4 questions related to trust, all 3 questions related to recognition, 1 of 3 questions related to decisiveness, 2 of 3 questions related to leading by example, and 1 of 3 questions related to work life. Staff were asked to respond to these 10 questions on a five-point scale or choose "no basis to judge/not applicable" or "no answer." (For background information about our entire employee feedback survey, see Staff development, Definition and background.)

Data sources

These data come from our staff's responses to an annual Web-based survey. The survey questions we used for this measure ask staff about empowerment, trust, recognition, decisiveness, leading by example, and work life as they pertain to the respondent's immediate supervisor. Specifically, the survey asked staff the following questions about their immediate supervisor during the last 12 months: (1) gave me the opportunity to do what I do best; (2) treated me fairly; (3) acted with honesty and integrity toward me; (4) ensured that there was a clear link between my performance and recognition of it; (5) gave me the sense that my work is valued; (6) provided me meaningful incentives for high performance; (7) made decisions in a timely manner; (8) demonstrated GAO's core values of accountability, integrity, and reliability; (9) implemented change effectively; and (10) dealt effectively with equal employment opportunity and discrimination issues. From the staff who expressed an opinion, we calculated the percentage of staff selecting the two categories that indicate satisfaction with or a favorable response to the question. For this measure, the favorable responses were either "always or almost always" or "most of the time."

Verification and validation

See Staff development, Verification and validation.

Data limitations

See Staff development, Data limitations.

Organizational climate

Definition and background

This measure is based on staff's favorable responses to 5 of the 13 questions related to organizational climate on our annual employee survey. This subset of questions was selected on the basis of senior management's judgment about the questions' relevance to the measure and specialists' knowledge about the development of indexes. Staff were asked to respond to these 5 questions on a five-point scale or choose "no basis to judge" or "no answer." (For background information about our entire employee feedback survey, see Staff development.)

Data sources

These data come from our staff's responses to an annual Web-based survey. The survey questions we used for this measure ask staff to think back over the last 12 months and indicate how strongly they agree or disagree with each of the following statements: (1) a spirit of cooperation and teamwork exists in my work unit; (2) I am treated fairly and with respect in my work unit; (3) my morale is good; (4) sufficient effort is made in my work unit to get the opinions and thinking of people who work here; and (5) overall, I am satisfied with my job at GAO. From the staff who expressed an opinion, we calculated the percentage of staff selecting the two categories that indicate satisfaction with or a favorable response to the question. For this measure, the favorable responses were either "strongly agree" or "generally agree."

Verification and validation

See Staff development, Verification and validation.

Data limitations

See Staff development, Data limitations.

Internal operations measures

Help get job done and quality of work life

Definition and background

To measure how well we are doing at delivering internal administrative services to our employees and identify areas for improvement, we conduct an annual Web-based survey in November. The customer satisfaction survey on administrative services, conducted by an outside contractor to ensure the confidentiality of every respondent, is administered to all of our employees once a year. Through the survey we encourage our staff to indicate how satisfied they are with 18 services that help them get their jobs done and another 11 services that affect their quality of work life.

As part of the survey, employees are asked to rate, on a scale of 1 (low) to 5 (high), those services that are important to them and that they have experience with or used recently. Then, for each selected service, employees are asked to indicate their level of satisfaction from 1 (low) to 5 (high), and provide a written reason for their rating and recommendations for improvement if desired. Based on employees' responses to these questions, we calculate a composite score.

Data sources

These data come from our staff's responses to an annual Web-based survey. To determine how satisfied GAO employees are with internal administrative services, we calculate composite scores for two measures. One measure reflects the satisfaction with the 18 services that help employees get their jobs done. These services include Internet and intranet services, information technology (IT) customer support, mail services, and voice communication services. The second measure reflects satisfaction with another 11 services that affect quality of work life. These services include assistance related to pay and benefits, building maintenance and security, and workplace safety and health. The composite score represents how employees rated their satisfaction with services in each of these areas relative to how they rated the importance of those services to them. The importance scores and satisfaction levels are both rated on a scale of 1 (low) to 5 (high).

Verification and validation

The satisfaction survey on administrative services is housed on a Web site maintained by an outside contractor, and only the contractor has the ability to link the survey results with individual staff. Our survey response rate was 43 percent in 2007. To ensure that the results are largely representative of the GAO population, we analyze the results by demographic representation (unit, tenure, location, band level, and job type). Each GAO unit responsible for administrative services conducts follow-on work, including analyzing written comments to gain a better understanding of the information from the survey. In addition, on a periodic basis, the IG independently assesses the internal operations performance measures. The IG examined the measures during fiscal year 2007 and found the measures reasonable. The IG also recommended actions to improve the measures' reliability and objectivity. We are in the process of implementing the IG's recommendations.

Data limitations

The information contained in the survey is the self-reported opinion of staff expressed under conditions of confidentiality. Accordingly, there is no way to further validate those expressions of opinion. We do not plan any actions to remedy this limitation because we feel it would violate the pledge of confidentiality that we make to our staff regarding the survey responses.

The practical difficulties of conducting any survey may introduce errors, commonly referred to as nonsampling errors. These errors could result, for example, from respondents misinterpreting a question or entering their data incorrectly. Such errors can introduce unwanted variability into the survey results. We limit the chances of introducing nonsampling errors by using a Web-based survey for which respondents' enter their answers directly into an electronic questionnaire. This eliminates the need to have the data keyed into a database by someone other than the respondent.