

SERVING CONGRESS AND THE NATION



Performance and Accountability Report

Fiscal Year 2024

Accessible Version

SERVING THE CONGRESS

Mission

GAO exists 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.

GAO Core Values

MISSION VALUES:

Accountability

Enhance the economy, efficiency, effectiveness, and credibility of the federal government

Integrity

Conduct professional, objective, fact-based, non-partisan, non-ideological, fair, and balanced work

Reliability

Produce timely, accurate, useful, clear, and candid products



PEOPLE VALUES:

Valued

Seek out and appreciate each person's perspectives

Respected

Treat everyone with dignity

Treated Fairly

Foster a work environment that provides opportunities for all

Scope of Work

GAO performs a range of oversight-, insight-, and foresight-related engagements, a vast majority of which are conducted in response to congressional mandates or requests. GAO's engagements include evaluations of federal programs and performance, financial and management audits, policy analyses, legal opinions, bid protest adjudications, and investigations.



Source: Olivier Le Moal/stock.adobe.com. | GAO-25-900570

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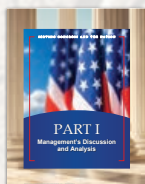
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How to Use This Report

This report describes for the Congress and American taxpayer the United States (U.S.) Government Accountability Office's (GAO) performance measures, results, and accountability practices for Fiscal Year (FY) 2024 (October 1, 2023 through September 30, 2024). In assessing our performance, we compared actual results against targets and goals set in our [annual performance plan](#) and [performance budget](#), and that were developed to help carry out our [strategic plan](#). Our complete set of strategic planning and performance and accountability reports is available on our website at <https://www.gao.gov/about/what-gao-does/performance>.

This report includes a snapshot of our FY 2024 performance, a letter from the Comptroller General, and five parts, as follows:



Part I: Management's Discussion and Analysis

This section includes a statement attesting to the completeness and reliability of the performance and financial data in this report and the effectiveness of our internal control over financial reporting.

It includes a summary of our mission, organizational structure, strategies we use to achieve our goals, and processes for measuring our performance. In addition, it discusses our agency-wide performance results and use of resources in FY 2024. It also includes information on management challenges, external factors that affect our performance, and future challenges and priorities.



Part II: Performance Information

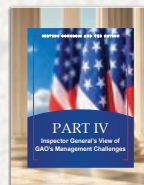
This section includes details on our performance results by strategic goal in FY 2024 and our targets for FY 2025.



Part III: Financial Information

This section includes details on our finances in FY 2024, including a letter from our Chief Financial Officer, audited financial statements and notes, and the reports from our external auditor and

Audit Advisory Committee. This section also includes an explanation of the information each of our financial statements conveys.



Part IV: Inspector General's (IG) View of GAO's Management Challenges

This section includes our IG's perspective of our agency's management challenges.



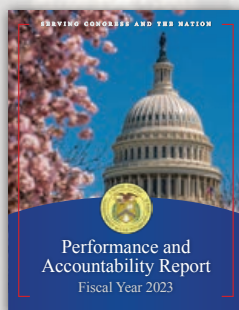
Part V: Appendixes

This section provides the report's abbreviations and describes how we ensure the completeness and reliability of the data for each of our performance measures.

Awards

CEAR and Inhouse Design Awards

Last year, the Association of Government Accountants (AGA) awarded GAO (for the 23rd consecutive year) its Certificate of Excellence in Accountability Reporting (CEAR) for our Performance and Accountability Report (PAR) for FY 2023. We also received a Special-Best-in-Class award for an excellent discussion of management challenges. Additionally, Graphic Design USA awarded GAO the Inhouse Design award for our FY 2023 PAR. The award recognizes design excellence.



A FY 2024 Performance and Financial Snapshot for the American Taxpayer



Government Accountability Office

Who We Are: Created in 1921, GAO is an independent, nonpartisan professional services agency in the legislative branch of the federal government.

What We Do: Commonly known as the investigative arm of the Congress or the “congressional watchdog,” we examine how taxpayer dollars are spent. We develop nonpartisan, objective, and reliable information to advise lawmakers and agency heads on ways to make government work better.

Our Results: Since 2002, GAO’s work has resulted in about \$1.45 trillion in financial benefits and almost 29,500 program and operational benefits that helped change laws, improve public safety and other services, and promote better management throughout the government. Dollars invested in GAO since 2002 equal \$13.4 billion. For the past 6 years, we have had an average return on investment of \$123 to \$1.

Did you know?

In FY 2024:

–The Congress used GAO’s work extensively to identify legislative solutions to emerging problems, achieve cost savings, and enhance efficiencies in federal agencies and programs.

–GAO’s work yielded about \$67.5 billion in financial benefits—a return of about \$76 for every dollar invested in GAO.

–GAO also identified 1,232 other benefits—those that cannot be measured in dollars but that led to program and operational improvements across the government.

–GAO reported on 37 areas designated as high-risk due to vulnerabilities to fraud, waste, abuse, and mismanagement, or because they face economy, efficiency, or effectiveness challenges. This work yielded 164 reports, 29 testimonies, \$45.6 billion in financial benefits, and 466 other benefits.

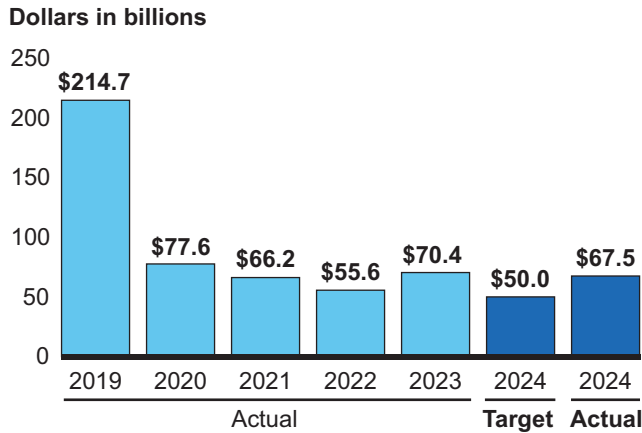
–GAO received requests for work from 93 percent of the full committees of the Congress.

–Senior GAO officials were asked to testify 60 times on a wide range of issues that touched virtually all major federal agencies.

–In May 2024, the Partnership for Public Service ranked GAO as first among mid-size federal agencies as a “best place to work” for the fourth consecutive year.

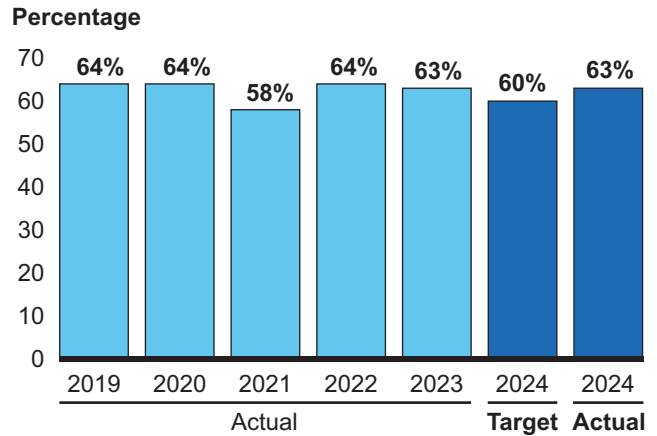
GAO's FY 2024 Snapshot

Figure 1: Financial Benefits GAO Recorded



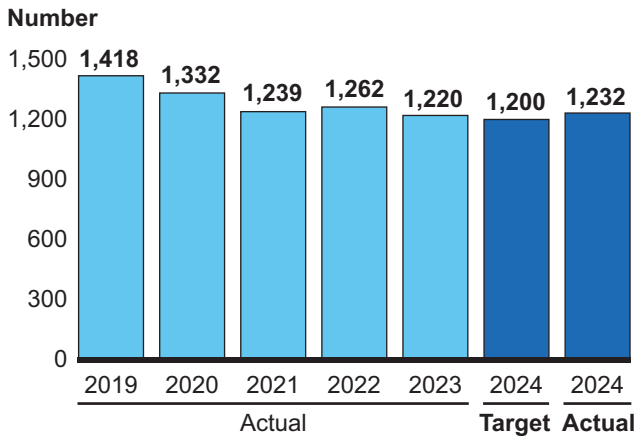
Source: GAO. | GAO-25-900570

Figure 4: Percentage of New Products with Recommendations



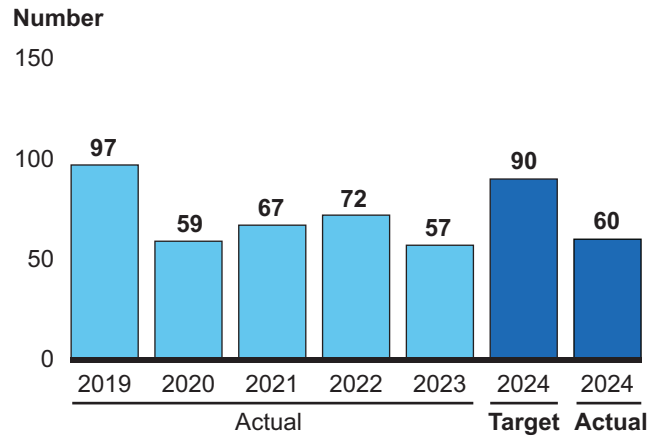
Source: GAO. | GAO-25-900570

Figure 2: Other Benefits



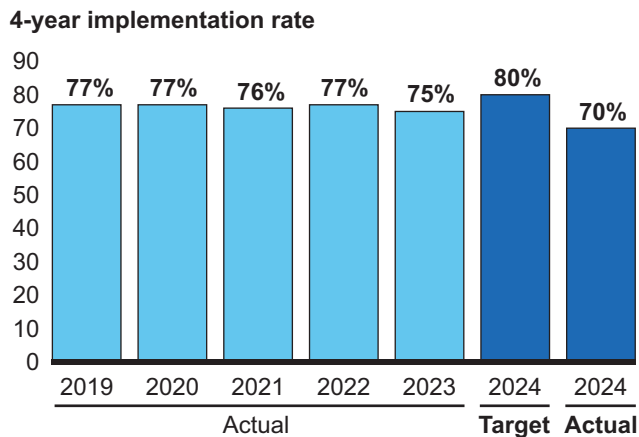
Source: GAO. | GAO-25-900570

Figure 5: Testimonies



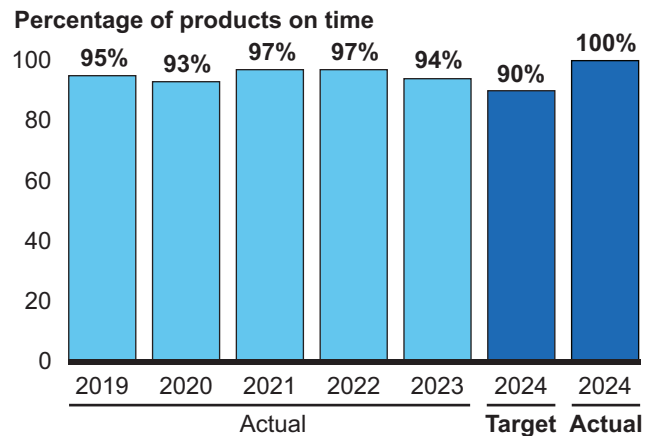
Source: GAO. | GAO-25-900570

Figure 3: Percentage of Past Recommendations Implemented



Source: GAO. | GAO-25-900570

Figure 6: Timeliness



Source: GAO. | GAO-25-900570

Note: See [Part I](#) of this report for further details on these results, and [Part V](#) for detailed information on data sources used to assess each measure, steps taken by independent reviewers, and steps taken to verify and validate the data.

GAO's FY 2024 Snapshot

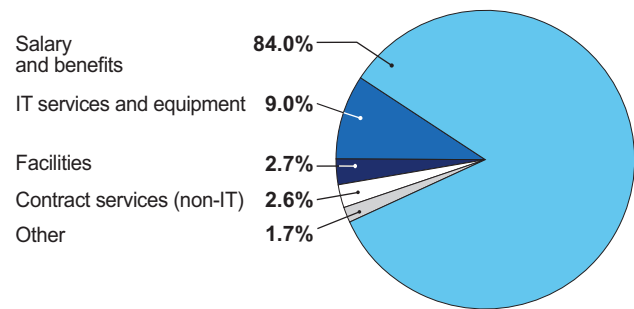
Table 1: GAO Reporting Summary

	FY 2024	FY 2023
Clean opinion on financial statements	Yes	Yes
Clean opinion on internal control over financial reporting	Yes	Yes
Timely and accurate Treasury reporting	Yes	Yes
Material weaknesses in internal control	None	None
Significant internal control deficiencies	None	None

Source: GAO. | GAO-25-900570

Figure 7: Use of FY 2024 Funds by Category

Percentage of total costs



Source: GAO. | GAO-25-900570

Table 2: GAO's Financial Summary (Dollars in Millions)

	FY 2024	FY 2023
Total Assets	\$334.8	\$385.6
Total Liabilities	\$107.1	\$120.9
Total Net Position	\$227.7	\$264.7
Net Cost of Operations by Goal		
Goal 1: Well-being/Financial Security of American People	\$327.0	\$285.7
Goal 2: Changing Security Threats/Challenges of Global Interdependence	275.7	254.5
Goal 3: Help Transform the Federal Government to Address National Challenges	226.8	211.3
Goal 4: Maximize the Value of GAO	21.4	17.3
Other Costs in Support of the Congress	71.3	67.5
Reimbursable services not attributable to above cost categories	(16.4)	(20.2)
Total Net Cost of Operations	\$905.8	\$816.1
Actual Full-time Equivalents (FTE)	3,576	3,483

Source: GAO. | GAO-25-900570

More information on GAO's performance is included in [Part I](#) and [Part II](#) of this report. Detailed information on GAO's financials is included in [Part III](#). [Part IV](#) includes information on the IG's view of GAO's management challenges. [Part V](#) describes how we set and calculate our performance measures.



What's Next? Future Challenges and Priorities

The Nation's Unsustainable Fiscal Future

The federal government faces an unsustainable long-term fiscal future. Projections from the administration, the Congressional Budget Office, and GAO all show that current fiscal policy is unsustainable over the long term. In February 2024, we reported that debt held by the public was about 97 percent of gross domestic product (GDP) at the end of FY 2023. GAO projects that debt held by the public will reach a historical high of 106 percent of GDP by 2028. GAO also projects that debt held by the public will grow more than twice as fast as the economy over a 30-year period, reaching 200 percent of GDP by 2050, absent any changes in revenue and spending policies.

GAO has previously suggested that the Congress develop a plan to address the government's fiscal outlook and promote fiscal sustainability. A sustainable fiscal policy would lead to debt held by the public growing at the same—or slower—rate than the economy. In the interim, we will continue to monitor the nation's fiscal health and provide near-term options for improving the nation's fiscal condition.

Impacts of Evolving Science and Technology

Innovations in science and technology can provide tremendous benefits to the American people. For example, artificial intelligence (AI) could transform virtually all sectors of American life by speeding up decision-making and automating tasks. However, such changes can also lead to negative effects on privacy, equity, cybersecurity, and job security.

Since its establishment in 2019, our Science, Technology Assessment, and Analytics (STAA) team has served as a crucial resource for the Congress in understanding both the promise and the risks of emerging innovations. Its growing portfolio of work includes (1) technology assessments on generative AI, weather modification, and in-space servicing; (2) performance audits on funding and safeguarding federal research, federal use of generative AI, and patent system oversight; and (3) 2-page Science & Tech Spotlights explaining the latest trends, including textile recycling and at-home diagnostic tools for Alzheimer's and Parkinson's disease. GAO's Innovation Lab continues to apply a hands-on approach to explore data science and emerging

technology through experiments. By adapting generative machine learning models, applying immersive technologies, and using other data-centric ideas, the Innovation Lab is working on issues related to improper payments, improving information and evidence collection, and increasing efficiency.

Cybersecurity of Systems, Critical Infrastructure, and Sensitive Data

Escalating threats, including new and more destructive attacks from around the globe, highlight the critical and persistent need for effective cybersecurity. Our work will continue to assess multiple priorities, including the development and execution of a comprehensive national cybersecurity strategy and the security of federal information systems.

The Federal Government's Fiscal Exposure Due to Climate Change

Climate change poses risks to many environmental and economic systems and creates a significant fiscal risk to the federal government. For example, in FYs 2015 to 2024, selected appropriations for disaster assistance totaled about \$448 billion. Our work will assist the Congress by evaluating government-wide action to reduce fiscal exposure and providing oversight of infrastructure resilience programs.

Department of Defense and Health Care Challenges

We will continue to analyze military personnel funding, military health system reforms, factors affecting the working environment, and aspects of the military justice system and facilities management. We will also continue to evaluate the Department of Defense's (DOD) cyberspace operations, capacity to protect classified information, structure and governance of the nuclear deterrent forces, and capacity for planning and conducting space operations.

Health care spending now accounts for around 27 percent of the federal budget and is one of the fastest growing federal expenditures. Our work will examine the sustainability and integrity of Medicare and Medicaid, and oversee health care delivery through other federal programs.

See Future Challenges and Priorities for more information.



From the Comptroller General

November 15, 2024

On behalf of our dedicated staff, I am pleased to present GAO's Performance and Accountability Report for FY 2024. GAO's 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. During this fiscal year, GAO continued to produce high-quality, nonpartisan, independent, professional, objective, and impactful work for the Congress.

GAO's work spans the full scope and breadth of the federal government's responsibilities. It has helped improve public safety and other services, change laws, and promote better management throughout government. This report is a comprehensive accounting of the resources entrusted to us and how they were used to support our mission and achieve results for Congress and the American people.

Financial Benefits: In FY 2024, we produced \$67.5 billion in financial benefits for the government—a return of about \$76 for every dollar invested in us. Our average return on investment (ROI) for the past 6 years is \$123 to \$1.

For example, as a result of our recommendations: (1) Medicaid better aligned states' estimates for demonstrations with recent costs (which saved \$13.4 billion), (2) the Department of Energy (DOE) halted construction on a facility that is no longer necessary for treating nuclear and hazardous waste (which saved \$6 billion), and (3) DOD improved its ability to identify potential improper payments (which saved \$4.8 billion). These and other examples that contributed to our FY 2024 financial benefits are discussed in Parts I and II.

In addition to financial benefits, our work contributed to enacted legislation and improvements to various programs, as described below.

Legislative Impacts: In FY 2024, the Congress used GAO's work to inform key legislative decisions. For example:

National Defense Authorization Act for FY 2024. The act and its associated Conference Report contain over 50 provisions that reflect GAO's recommendations across important areas, including cybersecurity, military housing, and personnel security clearances. For example, they direct:

- The National Nuclear Security Administration (NNSA) to create a working group to inventory at-risk systems and improve the agency's cybersecurity practices;
- DOD to provide more oversight to privatized military family housing and establish minimum standards for military housing to address poor barracks conditions identified by GAO; and
- The Office of the Director of National Intelligence (ODNI) and the Office of Personnel Management (OPM) to establish new timeliness standards for processing personnel security clearances and updating those standards at least every 5 years as needed.

Consolidated Appropriations Act, 2024 and Further Consolidated Appropriations Act, 2024. These laws and their associated Explanatory Statements include several directives based on GAO's recommendations. For example they direct:

- The Department of Labor (DOL) to report on the steps it is taking to recover money lost due to fraudulent payments in the Unemployment Insurance Program, and the steps it is taking to strengthen program integrity;
- The Department of Education (Education) to conduct additional monitoring of how states are implementing requirements for school improvements related to the quality and rigor of monitoring chronic absenteeism;
- The Bureau of Prisons to report on all open GAO recommendations over the last 10 years and the steps it is taking to implement them to address staffing issues and efforts to stem recidivism; and
- The DOE to close the Northeast Gasoline Supply Reserve, which was relatively costly, provided limited benefits to date, and was not well suited to address risks of supply disruptions in the Northeast.

FAA Authorization Act of 2024. The act directs the Federal Aviation Administration (FAA) to take several actions based on GAO work. For example, the act directs FAA to:

- Address aircraft noise by outreaching, communicating, and supporting affected communities;
- Help investigators combat illegal activities, such as drug trafficking or purchasing an aircraft as part of money laundering schemes, by better preventing, detecting, and responding to fraud and abuse in aircraft registrations; and
- Work to safely integrate drones into the national airspace—a complex network that includes airports, aircraft, and air traffic control facilities—by developing a comprehensive strategy.

In FY 2024, GAO's work also informed proposed legislation related to improper payments and fraud, individual federal disaster assistance programs, and transnational repression and related terrorism threats. We will continue to monitor and track the progression of the proposed bills.

Other Benefits: Many other benefits resulting from our work cannot be measured in dollars but lead to operational and program improvements. In FY 2024, we recorded 1,232 of these other benefits.

For example, our work on **public safety and security:**

- Led the Environmental Protection Agency (EPA), the Forest Service, and the Department of the Interior to sign a memorandum of understanding to better coordinate on reducing wildfire smoke risks and enabling land management practices to reduce the risks of wildfires;
- Prompted the U.S. Agency for International Development (USAID) to improve how it assesses and reports on Feed the Future—a global food security initiative aimed at reducing global hunger, malnutrition, and poverty;
- Led the U.S. State Department to take steps to ensure overseas posts had developed, maintained, and annually certified Emergency Action Plans to better prepare overseas posts in the event of an emergency; and
- Prompted the Consumer Financial Protection Bureau, after consulting with other regulators, to issue a proposed rule on personal financial data rights, stating that consumers who use account aggregators—that allow them to combine information from various financial accounts—retained liability protection for unauthorized transfers.

Additionally, our work related to **vulnerable populations:**

- Prompted the Federal Communications Commission (FCC) to improve the Affordable Connectivity Program, which provides discounts on broadband service to low-income Americans, by strengthening the program’s goals, measures, consumer outreach, and fraud-risk management;
- Prompted the Social Security Administration (SSA) to publish new guidance and identify over 110 outdated occupations—helping SSA make more informed disability award decisions; and
- Led the U.S. Department of Health and Human Services (HHS) to launch an interagency coordinating committee to discuss how agencies can share information and developed several new resources on preventing falls and performing home modifications for older adults and adults with disabilities. These are important because fall-related injuries not only have serious implications for older adults’ health but also have significant financial implications for the health care system.

Furthermore, our work in the area of **agency operations:**

- Prompted OPM to issue new guidance for the Federal Employees Health Benefits program that requires agencies to review family member eligibility for a random sample of enrollments during the annual open season, which could help OPM prevent improper payments;
- Led HHS’s Administration for Strategic Preparedness and Response to revise its workforce target for the number of emergency and disaster medical responders needed and evaluate its training to address workforce and training gaps; and
- Prompted the National Aeronautics and Space Administration (NASA) to conduct an analysis to determine how likely it was to meet cost and schedule targets to send astronauts to a small space station that supports moon landings.

Building Bodies of Knowledge: Through the products issued in FY 2024, we continued to build on bodies of work related to our three broad external strategic goals: (1) address current and emerging challenges to the well-being and financial security of the American people, (2) help the Congress respond to changing security threats and the challenges of global interdependence, and (3) help transform the federal government to address national challenges.

Examples of our work include:

Protection of Children and Students. We reported on (1) obstacles to educating K-12 students with disabilities and efforts to address the obstacles; (2) challenges to preventing harm to youth placed in residential facilities and efforts to address the challenges; and (3) improving the distribution of Head Start resources to areas with the greatest need by collecting and using better data on communities' needs.

Assistance to Veterans. We reported on how the Department of Veterans Affairs (VA) and DOD could (1) address challenges that Reserve and National Guard members face in accessing disability benefits; and (2) improve the appeals process for veterans whose disability benefit requests are denied. Additionally, we reported on veterans' health and ways VA should improve its monitoring of mental health screenings and severe maternal complications.

Analysis of Science and Technology. GAO's growing portfolio of [science and technology work](#) continued to include a wide range of insight, oversight, and foresight products. In FY 2024, we issued seven Science & Tech Spotlights—which distill complex issues into 2-page summaries. For example, we issued a Spotlight on at-home diagnostic tools for Alzheimer's, Parkinson's, and related diseases, as these tools can be a cost-effective way to collect information that is difficult to gather in a clinical setting.

We also issued six Technology Assessments on various topics, including one on technologies and approaches to help address the environmental effects of wind energy, which is one of the fastest-growing renewable energy sources globally. We also issued an assessment on generative AI—which can create content from data when prompted by a user—to describe how it works and differs from other kinds of AI and provided examples of its use across various industries.

Our Innovation Lab continued to apply a hands-on approach to explore data science and emerging technology through experiments—such as adapting generative machine learning models to improve GAO's work and processes. Furthermore, we continued to collaborate with congressional staff to provide technical assistance, such as sharing expertise on AI to support drafting regulatory frameworks for various aspects of AI. GAO's Chief Scientist also provides information on science and technology topics during in-person events. To continue to meet the Congress's needs for science and technology information, we have also continued to grow our subject matter experts—reaching 166 staff with science and technology expertise in our STAA team by the end of FY 2024. This is in addition to 200 information technology specialists and computer scientists in our Information Technology and Cybersecurity team, who lead our work in those areas.

Cybersecurity and Critical Infrastructure. Escalating threats, including new and more destructive attacks from around the globe, highlight the importance of effective cybersecurity and the growing need for [GAO's cybersecurity work](#). Our work continued to assess the development and execution of a comprehensive national cybersecurity strategy, the cybersecurity practices of the 16 critical infrastructure sectors across the U.S., and the security of federal information systems. Since 2010, we have made 4,329 recommendations to address

cybersecurity weaknesses. As of September 2024, federal agencies had implemented 83 percent of these recommendations.

Further, among the products we issued in FY 2024 were six reports on the cybersecurity of critical infrastructure, which include recommendations to address issues related to securing medical devices, protecting water systems, and responding to the threat of ransomware. We also developed [guidance](#) on conducting cybersecurity audits, which helped federal agencies and the broader audit community. Since its issuance, the guide has been viewed over 5,000 times on our website.

Fraud Prevention. The unprecedented amount of fraud in pandemic programs highlighted the need for better implementation of leading practices for fraud risk management, identified in GAO's 2015 [A Framework for Managing Fraud Risks in Federal Programs](#). The Fraud Risk Framework is now embedded in legislation and an Office of Management and Budget (OMB) circular. Since 2015, we have examined the extent to which over 40 agencies or programs are adhering to leading practices to safeguard their programs from fraud—in both normal operations and emergencies.

In 2024, we issued our first [estimate of government-wide spending fraud](#). GAO estimated the federal government lost between \$233 billion and \$521 billion annually between FYs 2018-2022. During that period, GAO made about 130 recommendations and Matters for Congressional Consideration to address fraud-related issues and improve fraud risk management. Additionally, we have recommended that OMB develop guidance to provide a more uniform approach to federal fraud data collection and that the Treasury Department improve government-wide fraud estimates.

Improper Payments. We have continued our oversight of government-wide [improper payments](#). Agency estimates of these payment errors totaled \$236 billion in FY 2023. Our most recent report on the nation's fiscal health highlighted the importance of strengthening program integrity, including reducing improper payments, as a step to help to reduce the deficit.

We issued reports covering agencies and programs with significant estimated improper payment amounts or rates; actions to address improper payments, such as training and automation; compliance with legal requirements for managing improper payments; and actions the Congress could take to improve oversight of improper payments. In April 2024, we testified on improper payments in the Medicare and Medicaid programs. Most recently, in September 2024, we testified on improvements needed to address improper payments and fraud across a range of programs.

High-Risk. In 2024, we continued to bring attention to the 37 areas on our [High-Risk List](#). For example, in June 2024, we issued a new product on cybersecurity challenges facing the nation. [In this work](#), we noted that a concerted action among the federal government and its nonfederal partners is critical to mitigating the risks posed by cyber-based threats. We identified four major cybersecurity challenges and 10 associated critical actions.

Further, we continue to track whether our high-risk work yields results and spurs action and improvements across the federal government. As of the end of FY 2024, about 500 recommendations related to high-risk areas had been implemented and over 1,500 remain open. Additionally, in FY 2024, our high-risk work yielded \$45.6 billion in financial benefits, 466 other benefits, 164 reports, and 29 testimonies. Federal financial benefits due to progress in addressing high-risk areas during the past 19 years (FYs 2006-2024) totaled about \$759 billion. Our next full High-Risk List update will be in 2025.

Fragmentation, Overlap, and Duplication. In 2024, we issued our [14th annual report](#) on the federal government’s opportunities to reduce fragmentation, overlap, and duplication, as well as reduce costs and increase revenue. This report identifies 112 new matters and recommendations across 42 topic areas for the Congress and federal agencies to further improve government efficiency and effectiveness. As of March 2024, the Congress and federal agencies had fully addressed 1,341 and partially addressed 139 of the 2,018 matters and recommendations we have made in this area, yielding about \$667 billion in financial benefits.

COVID-19 Response and Recovery. In our over 200 reports on [COVID-19 oversight](#) since June 2020, we have made 428 recommendations to federal agencies and recommended 24 matters for congressional consideration. Our 12th oversight report, issued in August 2024, includes several key data updates and identifies lessons from the COVID-19 pandemic that could help federal agencies better prepare for, respond to, and recover from future emergencies.

Specifically, our work identified instances where federal agencies successfully leveraged existing infrastructure—such as programs, partnerships, and systems—to help respond to the COVID-19 pandemic. For example, the Department of the Interior and the Indian Health Services leveraged existing program mechanisms to efficiently distribute COVID-19 relief funds to tribal recipients. GAO has made recommendations to federal agencies to seek such opportunities. We also noted instances where federal agencies could improve, including in areas related to planning, collaboration, and managing financial risks to reduce fraud and improper payments for emergency relief funds. For example, we recommended that the DOL design and implement an antifraud strategy for unemployment insurance programs that is consistent with leading practices in GAO’s Fraud Risk Framework.

Serving Our Clients. In FY 2024, we received 568 requests for work from 93 percent of the full committees of the Congress—supporting a broad range of congressional interests. We issued 718 total products and made 1,484 new recommendations. We testified 60 times before 39 separate committees or subcommittees on topics including improving veterans’ access to healthcare in rural areas, F-35 costs and engine modernization, challenges related to preventing and recovering disability insurance overpayments, and using AI in criminal investigations. The hard work and dedication of our professional and diverse multidisciplinary staff positioned GAO to achieve a 100 percent on-time delivery of our products in FY 2024.

We sent letters to heads of federal departments and agencies—31 letters in 2024—recognizing their progress in implementing our priority recommendations and calling their attention to those still requiring action. These letters were also sent to congressional committees of jurisdiction to inform their oversight and were published on our [website](#). Additionally, I continued to meet with several agency leaders and our teams continue to reach out to agency management.

Related to oversight, we continued our Ukraine oversight work and collaborated with several entities in the oversight community to provide the Congress with comprehensive information. In FY 2024, we issued 15 products—which contain over 37 recommendations and one matter for congressional consideration—related to our oversight work. The recommendations address issues such as improving financial systems to track the allocation, obligation, and disbursement of foreign assistance funding provided in response to the crisis in Ukraine. We have eight ongoing reviews examining issues such as U.S. nuclear security

and safety assistance and humanitarian assistance in Ukraine. Along with DOD, State, USAID Inspectors General, and others, we launched a [website](#) to provide the Congress and the public with information about Ukraine oversight efforts. We also continued our oversight of the federal funds provided through the Infrastructure Investment and Jobs Act and the Inflation Reduction Act.

Also, as requested, we provided the Congress with an estimated range of \$106 billion to \$208 billion of measurable potential financial benefits that could result from the implementation of all open GAO recommendations and matters. We also cataloged the open matters to the Congress, including 242 open matters (as of March 2024), that span a wide range of topics. The Congress is considering ways to address these open matters. As of March 2024, bills introduced in the 117th and 118th Congresses would have fully or partially addressed 103 of the 242 open matters (43 percent). Action by the Congress to address open matters can produce billions of dollars in financial savings, improve the effectiveness of federal programs and agencies, and help position the nation to address future challenges.

In FY 2024, GAO opened a new permanent space in the Longworth House Office Building on Capitol Hill. The space further facilitates GAO assistance to members of Congress and their staff in accessing the full range of services GAO provides. Our staff are available 5 days a week to answer questions or connect congressional staff to GAO's subject-matter experts. GAO's Chief Scientist and appropriations lawyers also hold weekly office hours, during which any congressional staff can meet with them. GAO has also held multiple events in the Longworth space, such as discussions on AI and data integrity, and fraud risks to the federal government. Most recently, we held a session on disaster assistance after Hurricane Helene.

Additionally, in February 2024, GAO launched its Ambassador program. Through this program, GAO senior executives are assigned as ambassadors to the offices of the 165 members of Congress who are neither committee nor subcommittee chairs or ranking members. Ambassadors are responsible for periodically reaching out to their member offices about GAO services and work products. Since the launch of the program, Ambassadors have had 234 contacts with these offices.

Focusing On Our People. We exceeded all our targets for our people measures—retention rate with retirements, retention rate without retirements, new hire rate, staff utilization, experience with supervisors, and organizational climate.

In May 2024, the Partnership for Public Service ranked GAO as first among mid-size federal agencies, as a “best place to work” for the fourth consecutive year. GAO's consistently high rankings align with its commitment to foster a culture where employees are valued, respected, and treated fairly.

Managing Our Internal Operations. In FY 2024, we continued efforts to support our fourth strategic goal—to maximize the value of GAO by enabling quality, timely service to the Congress, and being a leading practice federal agency. We have also continued efforts to address our three internal management challenges regarding: (1) managing a quality workforce, (2) managing our information technology (IT) systems, and (3) improving the efficiency of our engagements and operations. Among other things, we implemented a flexible work program to further refine our well-established telework policies. We launched several new systems to manage the program, including a flexible work application and space reservation system. These systems will allow us to monitor employee compliance with policy and report on their telework practices, and leverage real-time data to enhance space utilization efforts. With implementation of our flexible work program, we positioned GAO to

continue to successfully recruit, hire, and retain top talent in high-demand fields and expand our efforts to reduce our physical footprint.

Further, GAO's [WatchBlog](#)—celebrating its 10th year—exceeded 1 million views for the second consecutive fiscal year and won the Center for Plain Language's 2024 ClearMark Award for Blog Posts and Summaries. We also continued our cloud migration initiative, allowing us to retire end-of-life systems and further augment our IT security strategies.

This fiscal year, we made significant contributions to the domestic and international auditing communities. For example, in February 2024, we issued the 2024 revision of [Government Auditing Standards](#), also known as the Yellow Book, which provides the preeminent standards for government auditing. Additionally, GAO contributed to the national and regional Intergovernmental Audit Forum networks. Our staff presented on various topics including GAO's Fraudnet, Cybersecurity Program Audit Guide, and the Yellow Book revisions. These events served the almost 6,400 federal, state, and local members across the nation.

We also issued updated [protocols](#) for GAO's legal decisions and opinions. The protocols provide a consistent framework for issuing legal decisions and opinions. The resulting decisions and opinions support the Congress's constitutional power of the purse and further congressional oversight. Our Office of the General Counsel (OGC) also provided ongoing appropriations law assistance to various congressional committees and federal agencies, handled about 1,800 bid protests, and issued approximately 385 decisions on the merits.

GAO remains dedicated to prudent financial management and ensuring reliability of financial reports. We again received an unmodified or "clean" opinion on our financial statements for FY 2024 from independent auditors. There was no reportable noncompliance for FY 2024 with internal control over financial reporting or provisions of applicable laws, regulations, contracts, and grant agreements tested. We have demonstrated that the detailed performance and financial information in this report is complete and reliable and meets our high standards for accuracy and transparency.

In FY 2025 and beyond, we look forward to continuing to fulfill our mission, serving the Congress and the public and improving the performance of the federal government on issues affecting the lives of all Americans.



Gene L. Dodaro
Comptroller General
of the United States

SERVING CONGRESS AND THE NATION

PART I

Management's Discussion and Analysis



Government Accountability Office

Source: GAO. | GAO-25-900570

Management Assurance Statements

November 15, 2024

Assurance Statement on Internal Control over Operations, Reporting, and Compliance

GAO management is responsible for managing risks and maintaining effective internal control to meet the objectives of the Federal Managers' Financial Integrity Act of 1982 (FMFIA). These are objectives that we set for ourselves even though, as part of the legislative branch of the federal government, GAO is not subject to FMFIA. GAO conducted its assessment of risk and internal control consistent with OMB Circular No. A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*. Based on the results of the assessment, GAO can provide reasonable assurance that internal control over operations, reporting, and compliance as of September 30, 2024, was operating effectively and that no material weaknesses were found in the design or operation of internal control.

Assurance Statement on Internal Control over Financial Reporting

GAO's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that transactions are (1) properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles (GAAP), and assets are safeguarded against loss from unauthorized acquisition, use, or disposition; and (2) executed in accordance with provisions of applicable laws (including laws governing the use of budget authority); regulations; contracts; and grant agreements, noncompliance with which could have a material effect on the financial statements.

GAO management is responsible for designing, implementing, and maintaining effective internal control over financial reporting. GAO conducted its assessment of the effectiveness of internal control over financial reporting according to the criteria established under FMFIA and OMB Circular No. A-123. Based on the results of the assessment, GAO can provide reasonable assurance that its internal control over financial reporting as of September 30, 2024, was operating effectively and that no material weaknesses were found in the design or operation of internal control over financial reporting.

Assurance Statement on Financial Management Systems

GAO conducted reviews of its financial management systems consistent with Appendix D of OMB Circular No. A-123, *Management of Financial Management Systems - Risk and Compliance*, which contains guidance for determining compliance with the *Federal Financial Management Improvement Act of 1996* (FFMIA). We conduct these reviews even though, as part of the legislative branch of the federal government, GAO is not subject to FFMIA. Based on the results of these reviews, GAO can provide reasonable assurance that it has implemented and maintained financial management systems that comply substantially with federal financial management systems requirements, applicable federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level consistent with the requirements of FFMIA.



Gene L. Dodaro
Comptroller General
of the United States



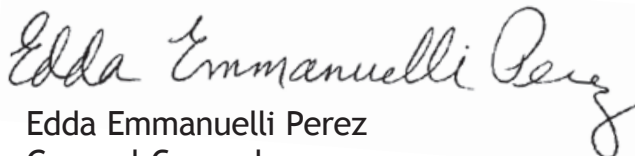
Paul R. Johnson
Chief Administrative Officer/
Chief Financial Officer (Acting)



Orice Williams Brown
Chief Operating Officer



William L. Anderson
Controller



Edda Emmanuelli Perez
General Counsel



Source: GAO. | GAO-25-900570

About GAO

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

As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies; however, we generally hold ourselves to the spirit of

many such laws, including FMFIA; the Government Performance and Results Act (GPRA) Modernization Act of 2010 (GPRAMA); and the Federal Information Security Modernization Act of 2014 (FISMA).¹ Accordingly, the FY 2024 PAR provides information on GAO’s work, which we consider comparable to that reported by executive branch agencies that choose to prepare annual PARs in lieu of separate Agency Financial Reports.

¹FMFIA requires executive branch agencies to establish systems of internal accounting and administrative controls consistent with standards for internal control in the federal government issued by the Comptroller General and to evaluate such systems annually. Pub. L. No. 97-255 (1982), codified at 31 U.S.C. § 3512(c)-(d). GPRAMA, Pub. L. No. 111-352 (2011) updated GPRA, Pub. L. No. 103-62 (1993), and requires executive branch agencies to prepare strategic plans, annual performance plans, and annual performance reports, among other things. FISMA, Pub. L. No. 113-283 (2014), codified at 44 U.S.C. §§ 3551-3558, largely superseded the very similar Federal Information Security Management Act of 2002, Pub. L. No. 107-347, title III (2002), setting requirements for federal agencies to implement policies and procedures to cost-effectively reduce IT risks.

GAO Past and Present

GAO's Start



The Pension Building.
Source: National Building Museum.

GAO was established in 1921, when the [Budget and Accounting Act](#) transferred auditing responsibilities, accounting, and claims functions from the Treasury to this new agency. GAO was created because federal financial management was in disarray after World War I. Wartime spending had driven up the national debt, and the Congress saw that it needed more information and better control over expenditures. The act made GAO independent of the executive branch and gave it a broad mandate to investigate how federal dollars were spent.

The Early Years



Inside the Pension Building.
Source: GAO Archives.

In response to the needs of the Congress and the nation, GAO has evolved over the years in how it does its work. Until the end of World War II, GAO primarily checked the legality and adequacy of government expenditures. The work was done centrally, which meant that government agencies had to send their fiscal records to GAO. Legions of audit clerks worked in the great hall of the Pension Building—GAO's headquarters (HQ) from 1926 to 1951—reviewing stacks of paperwork documenting government expenditures.

During President Franklin D. Roosevelt's New Deal in the 1930s, federal money poured into recovery and relief efforts to fight the Great Depression. More government programs meant more government expenditures for GAO to examine. GAO, which started with about

1,700 employees, grew to about 5,000 employees by 1940. With the U.S. entry into World War II, military spending triggered a workload explosion that overwhelmed GAO's ability to keep up with central voucher auditing. Even with a staff that had grown to more than 14,000 by 1945, the agency faced a backlog of 35 million unaudited vouchers.

After World War II



Dedication of the new GAO building.
Source: GAO Archives.

After the war, GAO recognized that it could best serve the Congress and the nation by conducting broader, more comprehensive audits that examined the economy and efficiency of government operations. Instead of scrutinizing every government fiscal transaction, GAO began to review federal agencies' financial controls and management.

Beginning in the late 1940s, GAO also worked with the Treasury and the Bureau of the Budget (now OMB) to help executive branch agencies improve their accounting systems and controls over spending. With the move to comprehensive auditing, GAO further reduced the number of audit clerks and began to hire accountants.



GAO headquarters building.
Source: GAO Archives.

By 1951, when GAO moved into its new HQ across the street from the Pension Building, its staff numbered just under 7,000. The 1950s saw a rise in government spending because of the Cold War and the build-up of U.S. military forces in Europe and Asia. GAO's work increasingly focused on defense spending and contract reviews. Although the agency first began doing field work in the 1930s, it formally established a network of regional offices in 1952. Various national crises affected GAO's work in the 1960s and 1970s. During the Vietnam War, for example, GAO opened an office in Saigon to monitor military expenditures and foreign aid. Further, in 1972, some of GAO's reviews touched on Watergate.

In 1974, the Congress broadened GAO's role and gave it greater responsibility in the budget process. The agency's staff, mostly accountants, began changing to fit the work. In the 1970s, GAO started to recruit scientists, actuaries, and experts in fields such as health care, public policy, and IT. In 1986, GAO assembled a team of professional investigators, many with law enforcement backgrounds, to investigate allegations of possible criminal and civil misconduct.

Recent Years



GAO built domestic and international partnerships with federal inspectors general, state and local audit organizations, and other countries' national audit offices to enhance its ability to perform audits, allow it to shape professional audit standards, and serve as a leader within the accountability community. The agency reported on the savings and loan industry, and it has repeatedly warned about government spending and the nation's fiscal health.

In the 1990s, GAO worked with executive branch agencies to strengthen financial management, urging federal agencies to modernize outmoded financial systems, prepare yearly financial statements, and submit them for audit. GAO also began reporting the [High-Risk List](#), which has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public. In 2004, GAO's name was [changed by law](#) from the General Accounting Office to the Government Accountability Office to better reflect [the mission and services](#) it provides.

In the 2000s, GAO increased its attention on disaster preparedness, recovery, and resilience; [cybersecurity threats](#); and the evolving impacts of [science and technology](#). In 2011, we began reporting on [fragmentation, overlap, and duplication](#) and cost savings and revenue enhancement in the government. Beginning with FY 2019, the Congress directed GAO to take steps to address its evolving science and technology needs and, in response, GAO established a Science, Technology Assessment, and Analytics team. During the pandemic, GAO issued over 200 reports on [COVID-19 oversight](#) and related expenditures. GAO's 12th oversight report identified lessons from the COVID-19 pandemic that could help federal agencies better prepare for, respond to, and recover from future emergencies. Since 2022, GAO has continued Ukraine oversight work and issued 17 products. Most recently, GAO continued work on reducing improper payments in the federal government. In 2023, GAO issued a framework for managing improper payments in emergency assistance programs. In 2024, GAO issued a government-wide estimate of spending fraud.

Since 2002, GAO's work has resulted in \$1.45 trillion in financial benefits and almost 29,500 program and operational benefits that helped change laws, improve public safety and other services, and promote better management throughout government.

Mission, Core Values, Strategic Goals, and Organizational Structure

Mission

Our mission is to support the Congress in meeting its constitutional responsibilities, and help improve the performance and ensure the accountability of the federal government for the benefit of the American people.

Core Values

Our three mission core values—accountability, integrity, and reliability—form the basis for all of our work, regardless of its origin. These core mission values work in concert with our three core people values—that our staff are valued, respected, and treated fairly—to create a synergy that is essential for us to achieve our mission. (See the [inside front cover](#) of this report for more detail, along with our scope of work.)

Strategic Goals

GAO has three externally focused goals (goals 1, 2, and 3) and one internally focused goal (goal 4), which were updated in 2022. For additional information, see [Part II](#) of this report and [GAO's Strategic Plan](#).



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



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



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



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

Source: GAO. | GAO-25-900570

Organizational Structure

Gene L. Dodaro became the eighth Comptroller General of the United States and head of the GAO on December 22, 2010. He previously served as the Acting Comptroller General for almost 3 years and prior to that as GAO's Chief Operating Officer for 9 years.

Three other executives join Comptroller General Dodaro to form our Executive Committee: Chief Operating Officer Orice Williams Brown, Chief Administrative Officer/Chief Financial Officer (Acting) Paul Johnson, and General Counsel Edda Emmanuelli Perez (see [fig. 8](#)).

Figure 8: Organizational Structure

GAO's Organization Chart



Legend:

 The Executive Committee

Note: Everyone listed on this table, other than the Comptroller General, is a Senior Executive Service (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 Deputy General Counsel and Managing Associate General Counsels, the Inspector General, the General Counsel, the Deputy General Counsel, the Chief Quality Officer, the Chief Information Officer, the Chief Human Capital Officer, the Chief Learning Officer, and the Technical Chiefs, the SES managers are titled "Managing Director."

We have 15 mission teams of analysts, financial auditors, and specialists to support our three external strategic goals—with several of the teams supporting more than one strategic goal. For example, our Forensic Audits and Investigative Service team (FAIS), in addition to its own engagements, coordinates and collaborates with other teams when its special services are required for (1) specific fraud allegations, or (2) assistance in evaluating security matters. FAIS also manages [FraudNet](#), which is our online system created for the public to report to GAO allegations of fraud, waste, abuse, or mismanagement of federal funds.

Senior executives in the mission teams manage a portfolio of engagements to ensure that we quickly meet the Congress’s need for independent and unbiased information on emerging issues and continue longer-term work that flows 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.

We have several staff and administrative offices that work to support the agency’s mission teams and Executive Committee, the Congress, and the American people. For example, OGC provides legal counsel to the entire agency, supporting our four strategic goals. OGC provides dedicated attorneys to each mission team who advise staff during the audit and reporting processes. OGC also: (1) provides legal opinions and decisions to the Congress and federal agencies on the use of and accountability for public funds; (2) issues decisions on Congressional Review Act and Federal Vacancies Reform Act matters; and (3) adjudicates bid protests—companies’ challenges to federal agencies’ contracting decisions.

Staff in our Chief Administrative Office (CAO) provide leadership for goal 4, including GAO’s human capital, IT, and infrastructure

operations. CAO also includes several of the agency’s management functions, such as workforce planning, labor relations, business analytics, internal communications, and insider threat prevention. Some staff in CAO also directly support GAO’s Executive Committee, work with managing directors to shape their staffing plans, and analyze and leverage data to inform agency-wide decision-making.

Staff in other offices, such as Strategic Planning and External Liaison (SPEL), Congressional Relations (CR), Office of Opportunity and Inclusiveness (OO&I), Office of Diversity, Equity, Inclusion, and Accessibility (ODEIA), Audit Policy and Quality Assurance (APQA), and Office of Public Affairs (OPA), support the efforts of the mission teams. This matrixed structure increases our effectiveness, flexibility, and efficiency in using our expertise and resources to meet congressional needs on complex issues. Additionally, we promote and maintain a work environment that is fair, unbiased, and inclusive. For example, ODEIA supports the agency’s goals of advancing diversity, equity, inclusion, and accessibility in the agency.

The Government Accountability Office Act of 2008 established GAO’s Office of Inspector General (OIG) as a statutory office within the agency. The IG is appointed by, and reports to, the Comptroller General. The IG is responsible for conducting audits and investigations relating to GAO programs and operations and makes recommendations to promote its economy, efficiency, and effectiveness. The IG also keeps the Comptroller General and the Congress fully informed through [semiannual reports](#) that summarize the OIG’s activities. In addition, the OIG investigates allegations concerning activities within GAO that may constitute the violation of any law, order, policy, or regulation; mismanagement; a gross waste of funds; or other wrongdoing.

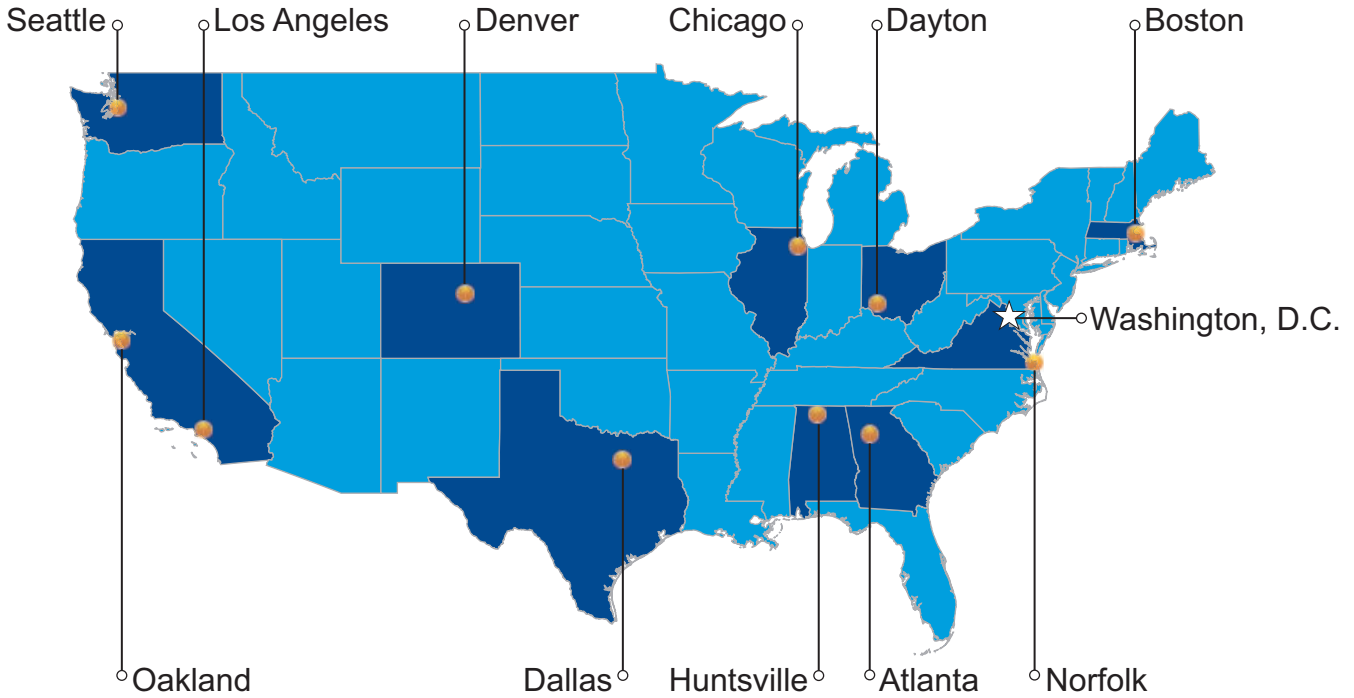
For more information on our organization and teams, see [About Our Teams](#).

GAO Workforce and Locations

We maintain a workforce of 3,571 employees with expertise in many disciplines. These include accounting, law, engineering, public and business administration, economics, social and physical sciences, and data and IT.

GAO’s offices are located in Washington, D.C. and 11 locations across the country (see [fig. 9](#)).

Figure 9: GAO’s Office Locations



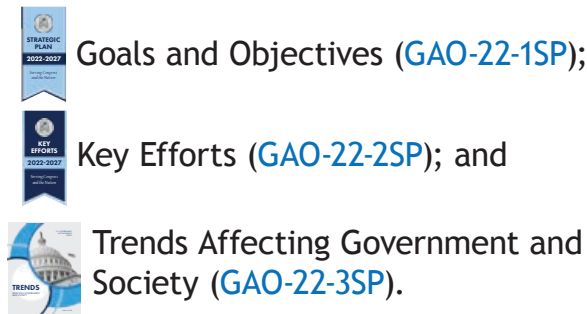
Source: Map Resources (map). | GAO-24-900483

Strategic Planning and Foresight

We publish a [strategic plan](#) every 4 years to guide our work as we help policymakers oversee federal operations and address the most important national issues. In March 2022, we issued our strategic plan for FYs 2022-2027.

It describes our goals and strategies for supporting the Congress and the nation. This plan reflects the full scope of the federal government's operations, and emerging and future trends that may affect government and society.

GAO's [strategic plan](#) consists of three parts:



Goals and Objectives ([GAO-22-1SP](#));

Key Efforts ([GAO-22-2SP](#)); and

Trends Affecting Government and Society ([GAO-22-3SP](#)).

Source: GAO. | GAO-25-900570

Our strategic plan outlines the areas in which we expect to conduct research, audits, analyses, and evaluations to meet our clients' needs and allocate resources. Our work is aligned under our four strategic goals (see [fig. 10](#)). Specifically, our audit and investigative work is conducted primarily under the first three strategic goals in our plan. Our fourth strategic goal is focused on our internal operations.

The Key Efforts detail our near-term priorities to provide the Congress timely and fact-based analysis of the most important issues facing the nation. We regularly assess priorities in consultation with the Congress and consistent with our [Congressional Protocols](#). This process helps to inform updates to our key efforts, as appropriate.

As part of our strategic planning process, we emphasize foresight, continuous environmental scanning, and trend analysis. These are essential to helping inform our decision-making and long-term planning. For example, with insights from GAO's Center for Strategic Foresight, we identify major emerging issues and challenges that pose risks and provide opportunities for the federal government. As part of our planning effort, we outlined 12 broad trends (see [fig. 10](#)) with likely effects on government and society in the next 5 to 15 years.

We will periodically update our key efforts and trends, as appropriate, to reflect shifts in congressional priorities and GAO's expected areas of work based on our foresight work. Our continuous scanning of trends helps to ensure GAO remains an agile and responsive organization. Any revisions to our strategic plan or resource allocations are disclosed in our [annual performance plans](#).

Figure 10: GAO's Strategic Plan Framework

STRATEGIC FRAMEWORK

MISSION

GAO exists 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.

GAO CORE VALUES

MISSION VALUES

Accountability
Integrity
Reliability

PEOPLE VALUES

Valued
Respected
Treated Fairly

TRENDS SHAPING THE U.S. AND ITS PLACE IN THE WORLD



GOALS



1 Well-being and Financial Security

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.



2 National Security and Global Interdependence

Provide timely, quality service to the Congress and the federal government to respond to changing security threats and challenges of national security and global interdependence.



3 National Challenges

Help transform the federal government to address national challenges.



4 Maximize GAO Value

Maximize the value of GAO by enabling quality, timely service to the Congress and by being a leading practices federal agency.

Source: GAO. | GAO-25-900570

Our **strategic plan** is based on a hierarchy of four strategic goals (the highest tier) followed by strategic objectives,

performance goals, and key efforts. The text box below provides an example from our strategic plan.

An Example of Our Four-Tiered Strategic Planning Process

Each strategic goal is composed of strategic objectives, for which there are specific strategies (performance goals). Each performance goal has a set of key efforts.

Strategic goals (4)

Strategic objectives (20)

Performance goals (96)

Key efforts (300+)

Example:

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

Strategic Objective 3.3: Support Congressional Oversight of Crosscutting Issues, Major Management Challenges, and Program Risks

Performance Goal 3.3.1: Highlight high-risk federal programs and operations and assess government-wide management reforms

Key Efforts:

- Update progress in addressing high-risk areas with every new Congress and identify areas, if any, to be newly designated as high-risk
- Assist congressional and presidential transitions by highlighting key challenges and recommendations to improve the performance and accountability of the federal government and by assessing the administration's management agenda
- Monitor implementation of government-wide management reform initiatives, including risk management and the Program Management Improvement Accountability Act

Strategies for Achieving Our Goals

The GPRA of 1993, as amended by the GPRAMA of 2010, directs agencies to articulate goals and strategies to achieve them. GAO's strategic plan emphasizes achieving our goals by: (1) providing the Congress and the public information from our work; and (2) continuing to strengthen our human capital and internal operations.

Additionally, we emphasize the importance of working with other organizations on cross-cutting issues, effectively addressing the challenges to achieving our agency's goals, and recognizing the internal and external factors that could impair our performance. With this approach, we plan to achieve the level of performance needed to meet our performance measures and goals.

Attaining our three externally focused strategic goals and their related objectives rests on providing the Congress objective, fact-based, nonpartisan, and balanced information it needs to execute its

constitutional responsibilities. We do so in a number of ways, including:

- Evaluations of federal policies, programs, and activities, 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;
- 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 conduct specific engagements as a result of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In FY 2024, we devoted 96 percent of our engagement resources to work requested or mandated by the Congress. We devoted the remaining 4 percent of engagement resources to work initiated under the Comptroller General’s authority. Much of this work addressed various challenges that are of broad-based interest to the Congress. We also provide frequent technical assistance to congressional staff and committees.

Our reviews of government programs and operations have identified programs that are at high risk for fraud, waste, abuse, and mismanagement. These reviews help support our biennial [High-Risk Report](#), which we updated in 2023. By making recommendations to improve the accountability, operations, and services of government agencies, we contribute to increasing the effectiveness of federal spending and enhancing the taxpayers’ trust and confidence in their government.

Our staff are responsible for following high standards for gathering, documenting, and supporting the information we collect and analyze. *Government Auditing Standards*, developed under the direction of the Comptroller General of the United States, together with the GAO policies that we apply in conducting our audits, are consistent with the auditing principles of the International Standards of Supreme Audit Institutions. This is especially important given the increased focus in recent years on the development and adoption of international accounting and auditing standards.

Our work is usually presented in products that are publicly available. Over the past 5 years, we have issued, on average, 683 products annually. Additionally, we published

more than 550 legal decisions and opinions in FY 2024, the vast majority of which are bid-protest decisions. In some cases, we develop products that contain classified or sensitive information that cannot be made publicly available. Our products include:

- Reports and written correspondence, including Science & Tech Spotlights and Snapshots, which are short and concise products tailored for busy readers to share fact-based knowledge on important current issues facing the Congress and the nation;
- [Financial audits](#) of the federal government’s consolidated financial statements (since 1997), as well as several agency financial statements;
- Testimonies and statements for the record, where the former are delivered orally by one or more of our senior executives at a congressional hearing and the latter are provided for inclusion in the congressional record;
- Briefings, which are usually given directly to Members; and
- Legal decisions and opinions resolving bid protests and addressing issues of appropriations law.

We also produce special publications, such as our reports on [America’s fiscal future](#) and [bid protests](#).² Our publication, [Principles of Federal Appropriations Law](#), is viewed both within and outside of the government as the primary resource on federal law related to the availability, use, and control of federal funds.³ Additionally, we maintain

²GAO, Bid Protest Annual Report to Congress for FY 2023, [GAO-24-900538](#) (Washington, D.C.: Oct. 26, 2023).

³Principles of Federal Appropriations Law, also known as the Red Book, is a multi-volume treatise concerning federal fiscal law. [GAO-17-797SP](#) (Washington, D.C.: Sept. 14, 2017), [GAO-16-463SP](#) (Washington, D.C.: Mar. 10, 2016), [GAO-16-464SP](#) (Washington, D.C.: Mar. 10, 2016), [GAO-15-303SP](#) (Washington, D.C.: Mar. 12, 2015), [GAO-08-978SP](#) (Washington, D.C.: Sept. 1, 2008), [GAO-06-382SP](#) (Washington, D.C.: Feb. 1, 2006), [GAO-04-261SP](#) (Washington, D.C.: Jan. 1, 2004).

the government’s repository of [reports on Antideficiency Act violations](#) and publish information extracted from those reports on our website. These publications are valuable because they highlight important decisions and management issues facing policymakers.

We also achieve our goals by examining the impact of our past work and using that information to shape future work. Consequently, we evaluate actions taken by federal agencies and the Congress in response to our past recommendations. The results are reported in terms of financial benefits and other benefits. We establish priority recommendations and actively monitor the status of open recommendations—those that remain valid but have not yet been fully implemented—and post our findings to our [recommendations database](#).

To attain our fourth strategic goal—an internal goal—and its three related objectives, we engage in activities to address the key efforts of our [strategic plan](#). Additionally, we obtain feedback from our congressional clients and internal customers on our products, processes, and services—

to identify ways to improve them. We also perform internal management studies and evaluations.

Achieving our strategic goals and objectives also requires coordination with other organizations with similar or complementary missions. To this end, we use advisory panels and other bodies to inform our strategic and annual work planning and coordinate with other legislative branch agencies (as appropriate). We also maintain collaborative working relationships with national and international government accountability and professional organizations, including the federal inspectors general, state and local audit organizations, and the national audit offices of other countries.

These networks allow us to expand our institutional knowledge and experience, leverage our resources, and improve our service to the Congress and American people. SPEL leads our strategic initiatives for the work with external partner organizations. Our mission teams lead work on various issues and engage with external organizations as they conduct that work.

Measuring Our Performance

To help us determine how well we are meeting the needs of the Congress and maximizing our value as a leading practices federal agency, we assess our performance annually using a balanced set of quantitative and qualitative performance measures that focus on four key areas—results, client, people, and internal operations.

- **Results.** To assess our results, we measure financial benefits, other benefits, the percentage of past recommendations implemented, and the percentage of new products with recommendations.

Financial benefits (generally an estimated cost reduction or increase

in revenue) and other benefits (such as better services to the public that cannot be estimated in dollar terms) typically occur when a recommendation is implemented by a congressional or agency action. We report our financial benefits as net benefits, or estimates of benefits less costs associated with taking the action(s). We generally limit the number of years for which we can claim a financial benefit to 5 fiscal years.

To claim a financial benefit or other benefit, we prepare an accomplishment report. This documents, among other things: (1) a cause-and-effect relationship between the benefits reported and our work; and (2) that the action taken

by the Congress or agency has been substantially completed. Staff can prepare accomplishment reports within 2 fiscal years of the action(s) being taken by the Congress or agency. As a result of these policies, benefits can be reported years after recommendations are made.

As an example, we made a recommendation to improve an agency's operations in 2020. The agency agreed with the recommendation and took actions to implement the recommendation. We obtained documentary evidence to review the steps the agency took and determined that the agency changed a business practice in FY 2024. We also determined that the change was permanent and caused a net reduction in program costs beginning in FY 2024. As a result, we can claim net financial benefits for up to 5 consecutive years, from FY 2024-2028.

We generally follow up with federal agencies and update the status of our recommendations at least once yearly. We have been using 4 years to calculate the percentage of recommendations implemented for this measure. That is, the FY 2024 rate is based on recommendations made in products that were issued in 2020. However, to provide a more accurate picture of the extent to which our recommendations are implemented, we have decided to modify our measure to include an additional year to reflect the time needed for implementation in the current environment.

The percentage of new products with recommendations includes reports and correspondences issued within a fiscal year that included at least one recommendation. This measure recognizes that our products do not always include recommendations.

- **Client.** To measure how well we are serving our client, we capture our timeliness in delivering products to the Congress and the number of times our senior executives were asked to present expert testimony at congressional hearings.⁴ We use a client feedback survey to collect quantitative and qualitative data and information on the services we provide to our congressional clients.
- **People.** As our most important asset, our people define our character and capacity to perform our work. A variety of data sources, including an internal survey, provide information to help us measure how well we are attracting and retaining highly-qualified staff and how well we are developing, supporting, utilizing, and leading staff.
- **Internal operations.** GAO's ability to execute its mission and retain a skilled and talented workforce is supported by our administrative services (e.g., IT, infrastructure operations, human capital, and financial management). Through an internal Customer Satisfaction Survey (CSAT), we gather information on three areas: (1) how well our internal operations help employees do their work; (2) how our internal operations improve employees' work-life balance; and (3) how satisfied employees are with our IT tools.

⁴For purposes of this measure, we define senior executives as those above the General Schedule 15 or equivalent level.

Setting Performance Targets

To establish targets for all of our measures, we consider our past performance, including recent patterns and 4-year rolling averages. We use 4-year rolling averages to help us examine trends over time because this calculation minimizes the effect of an atypical result in any given year. We also consider other factors, such as known upcoming events and external factors that influence our work (see [Mitigating External Factors](#)). Some external factors are beyond our control, such as the pace at which agencies implement our recommendations and the number of hearings at which we are asked to testify (see [Other Measures of Our Results](#) and [Focusing on Our Client](#)).

Based on this information, the teams and offices directly engaged in the work discuss their views with our senior executives about what we planned to accomplish in the [strategic plan](#) and what they believe they can accomplish in the upcoming fiscal year. Our Executive Committee then establishes targets for the performance measures.

Once approved by the Comptroller General, the targets become final and are presented in our [annual performance plan](#) and [budget](#). We may adjust these targets after they are initially published, when our expected future work or level of funding warrants doing so. We include any revised targets and the rationale for the changes in later documents, such as this PAR.

Regarding specific measures, we set targets agency-wide and some by goal. For financial benefits and other benefits, we first set targets for the agency as a whole, and then we set targets for each of our external goals. Financial benefits and other benefits for Goals 1-3 do not add up to the total agency-wide target, as we have left a portion of the targets unassigned. Based on our experience, we believe that we can meet the agency-wide target but we cannot always accurately predict under which goals. We anticipate

variation by goal in these measures due to factors such as variation in audited agency, priority issues, and congressional interest.

We use several factors to set our agency-wide testimony target—the number of times we anticipate our senior executives will be asked to testify at congressional hearings. These factors include the cyclical nature of the congressional calendar, our 4-year rolling averages, and our past performance. We set this target at the agency-wide level and then assign a portion of these testimonies as a target for each of our external goals based on that goal's expected contribution to the agency-wide total. Testimony targets for Goals 1-3 do not add up to the total agency-wide target, as we have left a portion of the testimony target unassigned. Based on our experience, we cannot always accurately predict under which goals testimonies occur.

For these measures (financial benefits, other benefits, and testimonies), we also track our performance by strategic goal to understand why we met or did not meet the agency-wide target. We also use this information to provide feedback to our teams on the extent to which they are contributing to the overall target and to help them identify areas for improvement.

For past recommendations implemented, percentage of products with recommendations, and timeliness, we set targets and report performance for the agency as a whole because we want to maintain consistent performance across goals.

We set agency-wide targets for our people and internal operations measures to promote consistency across the organization.

On the pages that follow, we assess our performance for FY 2024 against our previously established performance targets.

For detailed information on all of our measures, see [Appendix II](#).



Source: Tupungato/stock.adobe.com. | GAO-25-900570

Overall Performance Toward Our Goals

In FY 2024, the demand for our work was high, with 568 congressional requests and new mandates. The results of our work reflect our positive performance in FY 2024 (see [table 3](#)).

Results

We exceeded our target of \$50.0 billion in financial benefits by \$17.5 billion—reaching \$67.5 billion. This represents about a \$76 return on every dollar the Congress invested in us. We also exceeded our target of 1,200 other benefits by 32 benefits, accomplishing 1,232 other benefits. (See [Financial Benefits](#) and [Other Benefits](#).)

We fell short of our target of 80 percent for past recommendations implemented by 10 percentage points, at 70 percent. In recent years, the problems facing government have become increasingly complex and involve multiple agencies, which results in increased time taken by the agencies for implementation of our recommendations. We have redoubled our efforts to help the agencies reduce their implementation time and will continue these efforts in FY 2025, such as by meeting

with agency officials to identify causes for delayed action on recommendations. In addition, we will continue to identify priority recommendations for agencies to address in an expedited manner. Finally, to provide a more accurate picture of the extent to which our recommendations are being implemented, we have decided to modify our measure to include an additional year to reflect the time required for implementation in the current environment. Moving forward, we will use 5 years (instead of 4 years) to calculate the percentage of recommendations implemented. (See [Past Recommendations Implemented](#).)

We exceeded our target of 60 percent for new products with recommendations by 3 percentage points, at 63 percent. (See [New Products Containing Recommendations](#).)

Client

Based on our congressional client survey, we exceeded our target of 90 percent for delivering products and testimonies in a timely manner by 10 percentage points—reaching 100 percent on-time delivery for FY 2024.

Our senior executives were asked to testify 60 times, falling 30 testimonies short of our FY 2024 target of 90. This was due, in part, to committees generally holding fewer hearings in recent years. We were asked to testify before 39 separate committees or subcommittees. (See [Focusing on Our Client.](#))

People

We exceeded the targets for all seven people measures. For our new hire rate, we exceeded our target of 80 percent by 3 percentage points, at 83 percent. For retention rate with retirements, we exceeded our target of 92 percent by 3 percentage points, at 95 percent. We exceeded our target rate of 96 percent for retention rate without retirements, by 1 percentage point, at 97 percent.

For staff development, we exceeded our target of 80 percent by 1 percentage point, at 81 percent. For staff utilization, we exceeded our target of 80 percent by 5 percentage points, at 85 percent. For experience with supervisors, we exceeded our target of 82 percent by 9 percentage points, at 91 percent. For organizational climate, we exceeded our target of 80 percent by 6 percentage points, at 86 percent. (See [Focusing on Our People](#) and [Appendix II.](#))

Internal Operations

We assess staff satisfaction with our internal operations each year through our internal CSAT survey. We administer this survey in January to gauge the customer experience for the prior, most recent calendar year; for this year, the survey administered in January 2024 gauged customer experience for calendar year 2023.

For the services that support employees' quality of work life, we exceeded our target of 80 percent by 1 percentage point, at 81 percent. For services that help employees get their jobs done, we were below our target of 80 percent by 2 percentage points, at 78 percent. For the IT tools that support our work, we were below our target of 80 percent by 15 percentage points, at 65 percent. (See [Managing Our Internal Operations.](#))

Table 3: Agency-Wide Summary of Annual Measures and Targets

Performance measure	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024		Met/ not met	2025 target
						target	actual		
Results									
Financial benefits (dollars in billions)	\$214.7 ^a	\$77.6	\$66.2	\$55.6	\$70.4	\$50	\$67.5	Met	\$50
Other benefits	1,418	1,332	1,239	1,262	1,220	1,200	1,232	Met	1,200
Past recommendations implemented	77%	77%	76%	77%	75%	80%	70%	Not met	80%
New products with recommendations	64%	64%	58%	64%	63%	60%	63%	Met	60%
Client									
Testimonies	97	59	67	72	57	90	60	Not met	90
Timeliness	95%	93%	97%	97%	94%	90%	100%	Met	90%
People									
New hire rate	89%	76%	80%	76%	81%	80%	83%	Met	80%
Retention rate									
With retirements	94%	95%	96%	93%	95%	92%	95%	Met	92%
Without retirements	96%	97%	98%	97%	96%	96%	97%	Met	96%
Staff development	N/A ^b	81%	82%	82%	79%	80%	81%	Met	80%
Staff utilization	N/A ^b	85%	85%	84%	86%	80%	85%	Met	80%
Experience with supervisors	N/A ^b	90%	91%	90%	90%	82%	91%	Met	82%
Organizational climate	N/A ^b	86%	87%	86%	86%	80%	86%	Met	80%
Internal operations									
Help get job done	N/A ^c	N/A ^c	N/A ^c	78%	78%	80% ^d	N/A ^d	Not met ^d	N/A ^d
Quality of work life	N/A ^c	N/A ^c	N/A ^c	81%	81%	80% ^d	N/A ^d	Met ^d	N/A ^d
IT tools	N/A ^c	N/A ^c	N/A ^c	61%	65%	80% ^d	N/A ^d	Not met ^d	N/A ^d

Source: GAO. | GAO-25-900570

Note: Information explaining all of the measures included in this table appears in the [Appendix II](#).^a The \$214.7 billion in financial benefits we achieved in FY 2019 was due primarily to one large financial benefit of \$136.1 billion for contributing to reductions in DOD's procurement costs for weapon systems acquisitions.^b In 2020, we revised our Employee Feedback Survey, now the Employee Experience Survey (EES), based on agency-wide feedback. These revisions included the portions used to assess Staff Development, Staff Utilization, Effective Leadership by Supervisors (now Experience with Supervisors), and Organizational Climate. The nature and extent of these revisions required establishing a new trend baseline for these four People Measures.^c In 2022, we administered a new survey instrument to better gauge the quality of our internal customer services; the new survey instrument established a new trend baseline for these measures.^d We administer our annual customer survey in January to gauge the customer experience for the prior calendar year and report the results in the next fiscal-year PAR. Our "Met" status refers to FY 2023. FY 2024 data will be provided in the FY 2025 PAR.

In addition to our agency-wide annual performance measures, we calculate our ROI—the ratio between financial benefits and dollars invested. We have produced financial benefits that exceed the amount

that has been invested in our agency to perform our work, as shown in [table 4](#). For the past 6 years, we have had an average ROI of \$123 to 1.

Table 4: Return on Investment Data

	Return on Investment						6-Year Average
	2019	2020	2021	2022	2023	2024	
Financial benefits (dollars in billions)	\$214.7	\$77.6	\$66.2	\$55.6	\$70.40	\$67.5	\$92
Dollars invested (dollars in billions) ^a	\$0.64	\$0.66	\$0.71	\$0.75	\$0.84	\$0.89	\$0.75
Return on investment (per dollar invested)	\$337	\$118	\$93	\$74	\$84	\$76	\$123

Source: GAO. | GAO-25-900570

Note: In FY 2021, we redefined the invested dollars in the denominator of the ROI calculation to be new obligations incurred instead of budget authority. This was done because we have recently begun receiving multi-year appropriations, which are obligated over several years. The change more accurately reflects funding usage. ROIs previously reported using budget authority resulted in the following ROIs, 2018-2021, respectively: \$124, \$338, \$114, and \$93. Some numbers may not add due to rounding.

^aDollars invested is defined as total new obligations against GAO’s unexpired accounts for the fiscal year as reported in Treasury and OMB systems.

Our FY 2024 targets for our 16 performance measures are the same as the targets we reported in our FY 2025 performance plan.

We use 4-year rolling averages for key performance measures to help us examine trends over time, including financial benefits, other benefits, new products with

recommendations, and testimonies. We use 4-year rolling averages for these measures because this calculation minimizes the effect of an atypical result in any given year. We consider this calculation, along with other factors, when we set our performance targets. See [Table 5](#).

Table 5: Four-Year Rolling Averages for Selected GAO Measures

Performance measure	2019	2020	2021	2022	2023	2024
Results						
Financial benefits (dollars in billions)	\$106.8	\$110.3	\$108.4	\$103.5	\$67.5	\$64.9
Other benefits	1,307	1,331	1,321	1,313	1,263	1,238
New products with recommendations	65%	64%	62%	62%	62%	62%
Client						
Testimonies	103	88	80	74	64	64

Source: GAO. | GAO-25-900570

Note: In FY 2019, we recorded \$214.7 billion in financial benefits, primarily due to one large financial benefit of \$136.1 billion for contributing to reductions in DOD’s procurement costs for weapons acquisitions. This is included in the 4-year rolling averages for FYs 2019, 2020, 2021, and 2022.



Source: Volodymyr Shevchuk/stock.adobe.com. | GAO-25-900570

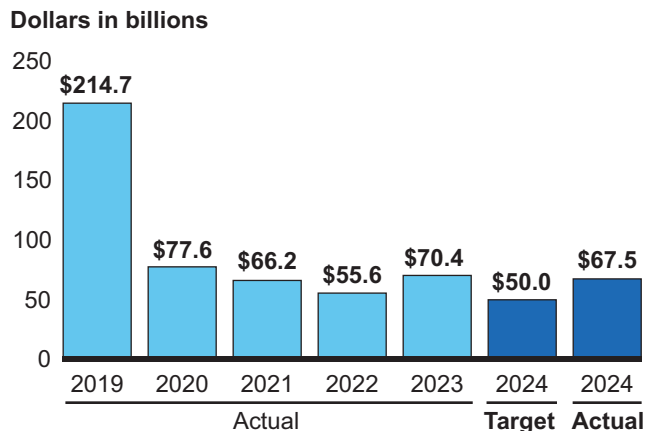
Financial Benefits

Our findings and recommendations produce measurable financial benefits for the federal government after the Congress or agencies act on them and government expenditures are reduced or funds are reallocated to other areas. For example, a financial benefit can be the result of changes in business operations and activities; the restructuring of federal programs; or modifications to entitlements, taxes, or user fees.

In FY 2024, our work generated about \$67.5 billion in financial benefits (see [fig. 11](#)). We exceeded our target of \$50 billion by about \$17.5 billion.

In light of our (1) performance in FY 2024, (2) expected future financial benefits based on our past, ongoing, and expected work; and (3) uncertainty about the exact amount of financial benefits our recommendations will yield in 2025, we have set our 2025 target for financial benefits at \$50 billion. For more information on how we set our targets, see [Setting Performance Targets](#).

Figure 11: Financial Benefits GAO Recorded



Source: GAO. | GAO-25-900570

Note: The \$214.7 billion in financial benefits we achieved in 2019 was due primarily to one large financial benefit of \$136.1 billion for contributing to reductions in DOD's procurement costs for weapon systems acquisitions.

To calculate our financial benefits, we rely primarily on estimates from non-GAO sources. These sources are typically the agency that acted on our work, a congressional committee, or the Congressional Budget Office. For more information on financial benefits, see [Measuring Our Performance](#) and [Appendix II](#). Examples of major financial benefits reported in FY 2024 are in [table 6](#).

Table 6: Examples of GAO's Major New Financial Benefits Reported in FY 2024

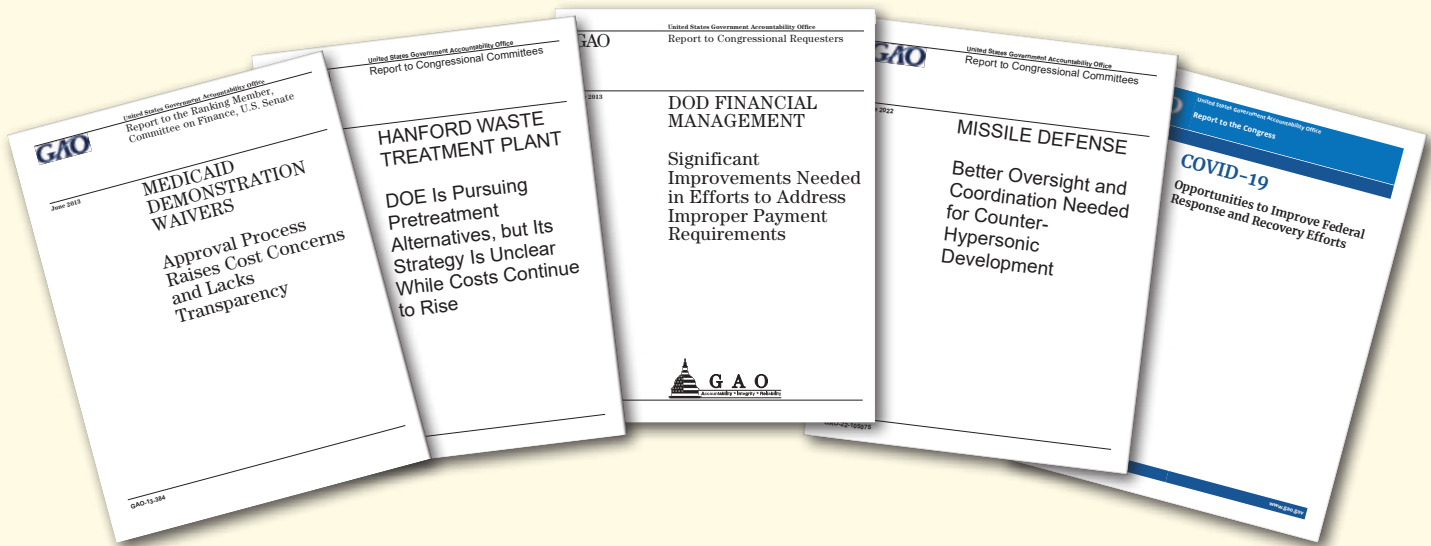
Description of New Financial Benefits	Amount (Dollars in Billions)
<p>Better Estimating Costs for Medicaid Demonstrations. Medicaid demonstrations allow states to test programs to better serve their populations. HHS approves demonstrations and requires that they be budget neutral—i.e., the federal government will spend no more under the demonstration than it would have spent without it. Since 2002, we have recommended that HHS better ensure that states use valid methods—such as recent cost data—to demonstrate budget neutrality. HHS implemented a policy change in September 2022 that better aligns states' estimates with recent costs. In March 2024, we calculated that this saved \$13.4 billion in FY 2023. (GAO-02-817, GAO-08-87, GAO-13-384)</p>	\$13.4
<p>Halting Construction on a Nuclear and Hazardous Waste Facility. DOE is building facilities at its Hanford Site in Washington State to treat radioactive and hazardous waste. But DOE has faced cost overruns and delays since beginning construction 20 years ago. We have reported that DOE faced significant technical issues at one facility—its \$12 billion pretreatment facility—and recommended pausing construction until it resolved these issues. DOE paused construction of the facility in 2012. In April 2024, DOE stated it does not plan to resume construction. DOE plans to keep the facility in standby until at least 2029—saving \$6 billion—while evaluating pretreatment options. (GAO-13-38, GAO-15-354, GAO-20-363)</p>	\$6.0
<p>Improving DOD's Ability to Identify Potential Improper Payments. In 2013, we reported DOD's improper payment estimates were unreliable and statistically invalid due to DOD estimating procedures. We recommended that DOD take steps to ensure the completeness and accuracy of its estimates. In 2023, we reported that DOD began using a new system to identify all of its transactions. DOD also began using this system to identify potential improper payments before they are paid. In 2024, we found that doing so prevented DOD from making an additional \$4.8 billion in improper payments between FYs 2021-2023. (GAO-13-227)</p>	\$4.8
<p>Avoiding Duplicative Missile Defense Satellites. Tracking and defending against hypersonic missile threats is difficult with ground-based sensors. In 2022, we reported that DOD's Missile Defense Agency and Space Development Agency both had plans to develop satellites for this mission. We recommended that these agencies sign a memorandum of understanding that defined their roles and responsibilities for the deployment of these satellites. The agencies did so, and as a result, the Missile Defense Agency chose not to pursue its satellites. In June 2024, we determined this avoided over \$3.8 billion in future costs. (GAO-22-105075)</p>	\$3.8
<p>Saving Billions in SBA COVID Funds. The Small Business Administration's (SBA) Paycheck Protection Program (PPP) worked to help small businesses recover from the pandemic. In June 2020, we reported that, in an effort to expedite PPP loans to borrowers, SBA had limited safeguards in place for approving them. We recommended it implement plans to address potential fraud. In response, SBA implemented additional controls for PPP and adopted those controls for another program, the Shuttered Venue Operators Grant Program. We found in March 2024 that this enhanced oversight allowed SBA to decline \$2.1 billion in ineligible or fraudulent applications for this grant program. (GAO-20-625)</p>	\$2.1

Reducing Funds from the State Department's Accounts. The State Department manages the Embassy Security, Construction, and Maintenance account, which provides U.S. diplomatic missions abroad with safe, secure, and functional facilities. We reported that this account had an unobligated balance of \$6.658 billion in FY 2023. For FY 2024, the Congress appropriated nearly \$1.8 billion less than the President requested in the FY 2024 budget request—funds that can be used for other federal purposes. (Budget Justification Review)

\$1.8

Source: GAO. | GAO-25-900570

Note: Click on report covers below to access key reports related to [Table 6](#). Additional examples of FY 2024 financial benefits can be found in [Part II](#) of this report. It can take several years for our recommendations to result in an accomplishment. We generally claim an accomplishment within 2 fiscal years of the action taken. For financial benefits, we can generally claim up to 5 years of new benefits based on a single agency or congressional action. The accomplishment that does not have a report number is based on a Budget Justification Review, which we do not publish externally. Given the scope, objectives, timing, and sensitivity of Budget Justification Reviews, final products primarily consist of unpublished data sheets or issue papers provided only to relevant committees or subcommittees. For more information, see [Appendix II](#).



Source: GAO. | GAO-25-900570

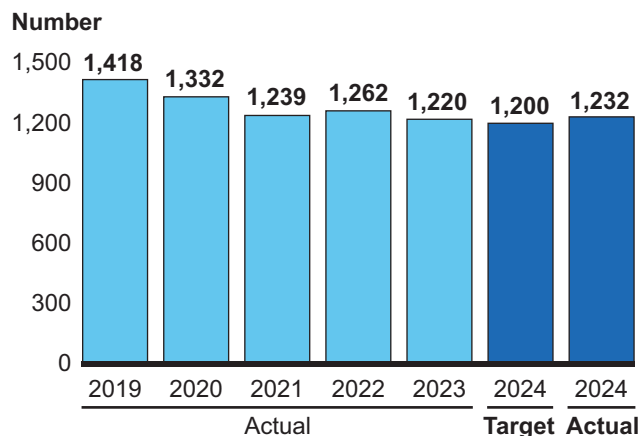


Source: Coloures-Pic/stock.adobe.com. | GAO-25-900570

Other Benefits

Many of the benefits that result from our work cannot be measured in dollar terms, so we refer to them as “other benefits.” (Other benefits, however, may result in unmeasurable financial savings through program efficiency and effectiveness.) During FY 2024, we recorded a total of 1,232 other benefits (see [fig. 12](#)). We exceeded our target by almost 3 percentage points. We have set our 2025 target for these other benefits at 1,200 again given our past, ongoing, and expected work.

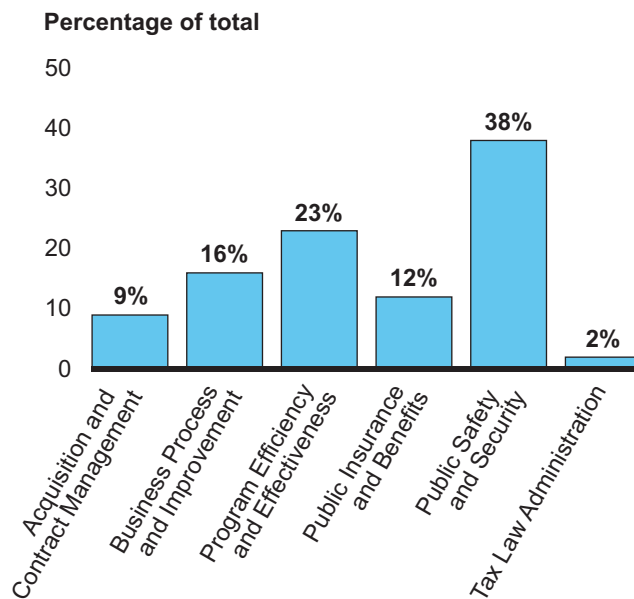
Figure 12: Other Benefits



Source: GAO. | GAO-25-900570

We categorize our other benefits into six areas—similar to those on our High-Risk List (see [fig. 13](#)). This year, most of our other benefits were in public safety and security (38 percent) and program efficiency and effectiveness (23 percent). We claim these benefits generally within 2 fiscal years of the action taken. See [table 7](#) and [Part II](#) of this report for specific examples, and [Appendix II](#) for more information on other benefits.

Figure 13: Types of FY 2024 Other Benefits



Source: GAO. | GAO-25-900570

Examples of programs included in the six areas in [figure 13](#) are:

- **Acquisition and contract management.** DOD weapon systems acquisitions, NASA acquisition management, and all federal agency and interagency contract management.
- **Business process and management.** Federal financial reporting; federal information systems; federal real property; human capital management; and DOD business transformation, business systems modernization, financial management, support, infrastructure management, and supply chain management.
- **Program efficiency and effectiveness.** Preventing fraud, waste, and abuse; U.S. financial regulatory system; federal oil and gas resources; U.S. Postal Service (USPS); transportation funding; and telecommunications funding.
- **Public insurance and benefits.** Medicare, Medicaid, VA and DOD health care, disability programs, food assistance, education programs, housing programs, national flood insurance, federal deposit insurance, and other insurance programs.
- **Public safety and security.** Homeland security and justice programs; critical infrastructure, including information security; critical technologies; food safety; transportation safety; telecommunications safety; international food assistance; public health; consumer protection; environmental issues; national defense; foreign policy; international trade; and the intelligence community.
- **Tax law administration.** Internal Revenue Service (IRS) business systems modernization, tax policy, and enforcement of tax laws.

Table 7: Examples of GAO’s Other Benefits Reported in FY 2024

Category	Description
Acquisition and contract management	Better Managing F-35 Modernization Efforts. DOD’s F-35 aircraft program is over a decade behind schedule and \$183 billion over original cost estimates. We reported in May 2023 that the program was looking at modernizing its engine and thermal management systems but had not fully assessed its options. To aid oversight, we suggested Congress consider directing DOD to manage this effort as a separate program. We also made 7 recommendations to DOD—including that it obtain independent cost estimates. In December 2023, Congress statutorily required DOD to designate these efforts as a major subprogram of the aircraft acquisition program and take actions in line with our recommendations. (GAO-23-106047)
Business process and management	Improving Employee Appraisals at the Veterans Health Administration (VHA). In December 2016, we reported that VHA’s employee performance management system made it difficult to be transparent in rating and rewarding employees. We also found the agency needed to ensure that supervisors are trained on the performance appraisal process. In response, the VA launched a mandatory training on performance and implemented a department-wide system that standardized the performance management process. This was detailed in a February 2024 revision of the VA handbook and will help transform the culture of the VHA into one that is more performance oriented. (GAO-17-30)
Program efficiency and effectiveness	Better Detecting Methane Emissions from Oil and Gas. Methane, a greenhouse gas, is emitted during oil and gas production. In 2022, we found that industry used various methane detection technologies—such as drones—in addition to EPA-required devices, such as cameras. However, we found that EPA’s approval process to review such alternative technologies was too prescriptive. We recommended that EPA give operators greater flexibility to use alternative technologies. In response, EPA published a final rule in March 2024 that allowed alternatives in some instances. As a result, EPA can better ensure that industry adopts innovative methane detection methods. (GAO-22-104759)

<p>Public insurance and benefits</p>	<p>Improving Data on Pandemic Unemployment Assistance Overpayments. States reported that the Pandemic Unemployment Assistance program—which provided unemployment insurance during the pandemic to individuals not otherwise eligible, such as self-employed workers—had billions of dollars in overpayments. States work to recover overpayments, but we found the DOL did not track the amounts recovered and recommended it do so. DOL began requiring that states report the amounts recovered and, as of October 2023, all states had reported some data. This will help provide insight into the effectiveness of efforts to recoup these funds. (GAO-21-265)</p>
<p>Public safety and security</p>	<p>Ensuring Critical Infrastructure Is Protected from Current Threats. The Cybersecurity and Infrastructure Security Agency provides a list of critical infrastructure assets most in need of protection. In March 2022, we reported that many federal and state officials questioned this list’s relevance and usefulness. For example, they said the list does not consider the most prevalent threats to critical infrastructure, such as cyberattacks. We recommended that the agency ensure its process for developing a prioritized list of critical infrastructure reflected current threats. As of March 2024, the agency had made modifications to their criteria to better account for current threats. (GAO-22-104279)</p>
<p>Tax law administration</p>	<p>Developing Additional Filing Options for Taxpayers. In 2022, we found that the IRS was not managing the potential risks of relying on commercial companies to provide free electronic tax preparation and filing services to eligible taxpayers as part of the Free File program. We recommended that IRS develop additional options for free online filing of tax returns using guidelines for federal digital services. IRS piloted a Direct File system between February and April 2024, which was intended to provide an additional option for certain taxpayers with simple tax situations and provide clear explanations of tax law. In May 2024, IRS announced that Direct File will become a permanent filing option. (GAO-22-105236)</p>

Source: GAO. | GAO-25-900570

Note: Click on report covers below to access key reports related to [Table 7](#). Additional examples of other benefits for FY 2024 can be found in [Part II](#) of this report. It can take several years for our recommendations to result in an accomplishment. We generally claim an accomplishment within 2 fiscal years of the action taken. For more information, see [Appendix II](#).



Source: GAO. | GAO-25-900570

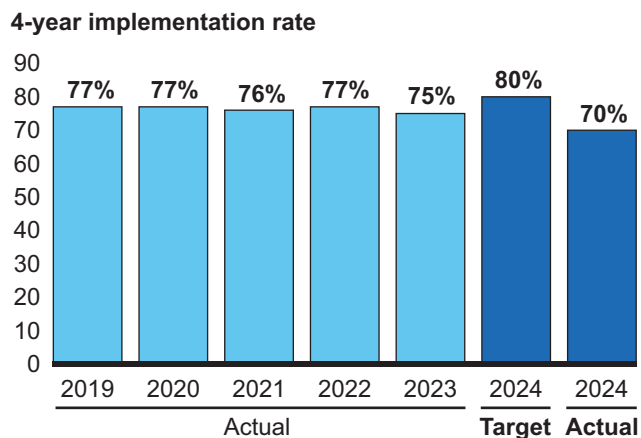
Other Measures of Our Results

Past Recommendations Implemented

One way we measure our effect on improving the government's accountability, operations, and services is tracking the percentage of recommendations that were implemented. Putting these recommendations into practice generates tangible benefits for the nation. We have used a 4-year reporting window because it generally has taken that much time to fully implement some of our recommendations.

We achieved a 70 percent implementation rate for FY 2024. We fell below our target of 80 percent by 10 percentage points. (see [fig. 14](#)).

Figure 14: Percentage of Past Recommendations Implemented



Source: GAO. | GAO-25-900570

In FY 2024, we continued to highlight the status of key recommendations in our annual fragmentation, overlap, and duplication work—including progress made and the benefits of full implementation. We also continued to send letters to the heads of most federal departments—31 in 2024—recognizing their progress in implementing our priority recommendations and calling their attention to those still requiring action.

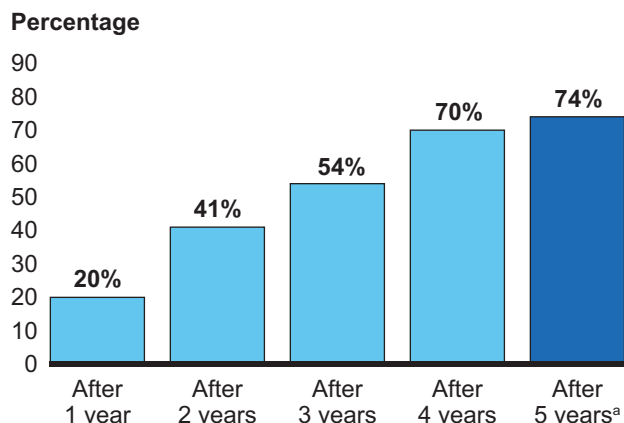
While we have not met our target for past recommendations implemented for several years, it is an important indicator to us and

results in improvements to government services and operations. As such, we are retaining our target of 80 percent for FY 2025. (See [Setting Performance Targets](#).)

However, in recent years, the government has faced increasingly complex challenges that span across multiple agencies. Consequently, agencies are taking longer to implement many of our recommendations. We have redoubled our efforts to help agencies reduce their implementation time and will reinforce these efforts in FY 2025. Our unwavering commitment to timely implementation of our recommendations will continue. For example, we will continue to meet with agency officials to identify causes for delayed action on recommendations. In addition, we will continue to identify priority recommendations for agencies to address in an expedited manner.

We have been using 4 years to calculate the percentage of recommendations implemented for this measure (see [figure 15](#)). Based on historical data, we find that agencies are continuing their efforts to address our recommendations from year 4 to year 5. While we cannot predict with certainty what additional recommendations will be implemented in FY 2025, [figure 15](#) includes a notional cumulative implementation rate for a fifth year in FY 2025, based on historical trends. We will continue to work with agencies on expeditious implementation of our recommendations. However, to provide a more accurate picture of the extent to which our recommendations are being implemented, we will modify our measure to include an additional year to reflect the time needed for implementation in the current environment.

Figure 15: Cumulative and Projected Implementation Rate for Recommendations Made in FY 2020



Source: GAO. | GAO-25-900570

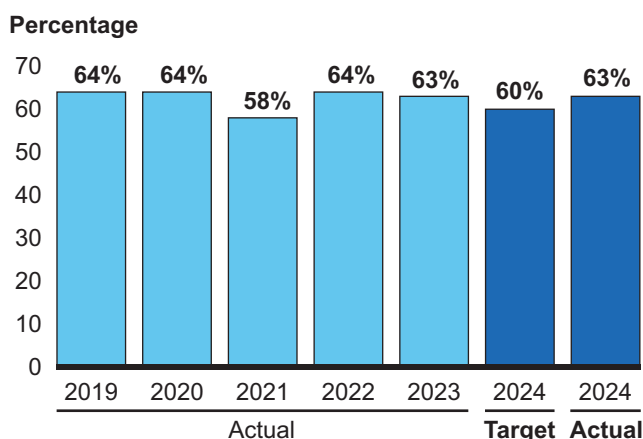
^aWe used the past 4 years of data to calculate the average increase from year 4 to year 5 (4 percent) and projected the notional amount in the dark blue shaded bar.

New Products Containing Recommendations

In FY 2024, about 63 percent of the reports we issued contained recommendations (see [fig. 16](#)). We track the percentage of new products with recommendations because we want to focus on developing recommendations that, when implemented, produce financial and other benefits for the nation.

We are maintaining the 60 percent target for 2025 because we recognize that including recommendations in our products is not always warranted, and the Congress and agencies find informational reports as useful as those that contain recommendations. Our informational reports have the same analytical rigor and meet the same quality standards as those with recommendations and, similarly, can help to bring about substantial financial and other key benefits.

Figure 16: Percentage of New Products with Recommendations



Source: GAO. | GAO-25-900570

Note: See [Part V](#) for detailed information on data sources that we use to assess each performance measure, as well as the steps we take to verify and validate the data.

Focusing on Our Client

To fulfill the informational needs of the Congress, we deliver the results of our work orally, as well as in writing, at a time agreed upon with our client. Our performance this year indicates that we served the Congress well.

In FY 2024, we received requests for work from 93 percent of the full committees of the Congress and 52 percent of the subcommittees. Our 4-year average for these requests is 93 percent and 51 percent, respectively. We strive to respond to all congressional requests for testimony and deliver our products when promised, based on our clients' needs.

We issued 718 total products and completed work for 39 full committees and 96 subcommittees in FY 2024. In addition to requests for written products, we have also responded to a growing demand from the Congress for technical assistance—work that could include briefings on prior work by GAO experts, data analysis, or comments on legislative bills.

Testimonies

Our clients often invite us to testify on our current and past work as it relates to issues that committees are examining through the congressional hearing process. During FY 2024, our senior executives were asked to

testify 60 times. We were 30 testimonies short of our target (see [fig. 17](#)). Although we did not meet our target, we were asked

to testify before 39 separate committees or subcommittees—on topics spanning most federal agencies (see [table 8](#)).

Table 8: Selected Testimony Topics • FY 2024

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

- Addressing Challenges in Modernizing SSA Disability Programs and Overcoming Work Disincentives
- Addressing Challenges in Preventing and Recovering Disability Insurance Overpayments
- Improving Federal Oversight of Alleged Employment Discrimination at Colleges and Universities
- Reducing Deferred Maintenance on Federal Lands
- Improving the Alignment of Army Corps of Engineers' Management of Real Estate Administrative Fees with Key Practices
- Improving Veterans' Readjustment Counseling Centers
- Improving the Bureau of Prisons and U.S. Immigration and Customs Enforcement Management and Oversight of Restrictive Housing
- Assessing SBA's Progress in Addressing Recommendations to Improve COVID-19 Programs
- Improving Federal Oversight of Residential Facilities for Youth
- Improving Security of Federal Facilities
- Improving Veterans' Access to Health Care in Rural Areas
- Understanding Medicare Adjustments to Physician Payments

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

- Addressing DOD's Military Readiness and Modernization Challenges
- Addressing Gaps in DOD's National Background Investigation System
- Understanding Factors that Affect the Advancement of U.S. Priorities in the Arctic Region
- Improving Federal Response, Recovery, and Mitigation Efforts for Wildfires
- Preventing Sexual Assault and Harassment in the Coast Guard
- Addressing Workforce Planning and Management Challenges at the Immigration Courts
- Identifying Actions Needed to Explain Cost Growth and Engine Modernization for the F-35 aircraft program
- Improving Design, Construction, and Delivery of the Coast Guard's Ships
- Addressing the Coast Guard's Acquisition Challenges

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

- Providing Insights and Actions for COVID-19 Fraud Prevention
- Improving VHA Employee Screening
- Mitigating Risks of Fraud and Abuse in Aircraft Registrations
- Understanding the Benefits and Challenges of Using Forensic Algorithms in Criminal Investigations
- Addressing Challenges to Lunar Landing Plans
- Improving Management of Federal Telework
- Leveraging AI in GAO's Work and Ensuring Its Responsible Use

Source: GAO. | GAO-25-900570

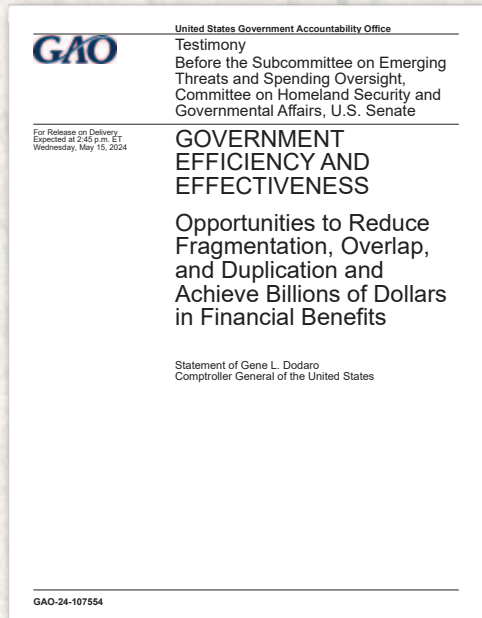
Note: Additional information on selected testimonies can be found in [Part II](#) of this report.

Comptroller General Testifying Before the Congress



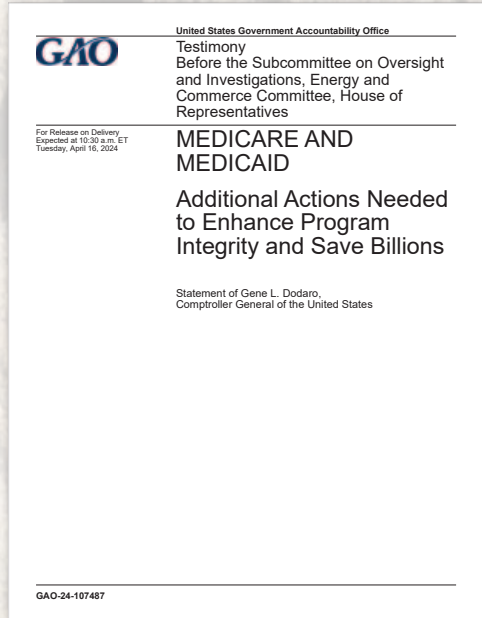
click on photo to be taken to a video recording of the hearing and click on report cover to be taken to the CG's testimony

The Comptroller General testified before the Subcommittee on Emerging Threats and Spending Oversight, Committee on Homeland Security and Governmental Affairs, U.S. Senate, on reducing duplication and achieving cost savings in the federal government.



click on photo to be taken to a video recording of the hearing and click on report cover to be taken to the CG's testimony

The Comptroller General testified before the Subcommittee on Oversight and Investigations, Energy and Commerce Committee, U.S. House of Representatives, on improper payments in the Medicare and Medicaid programs.

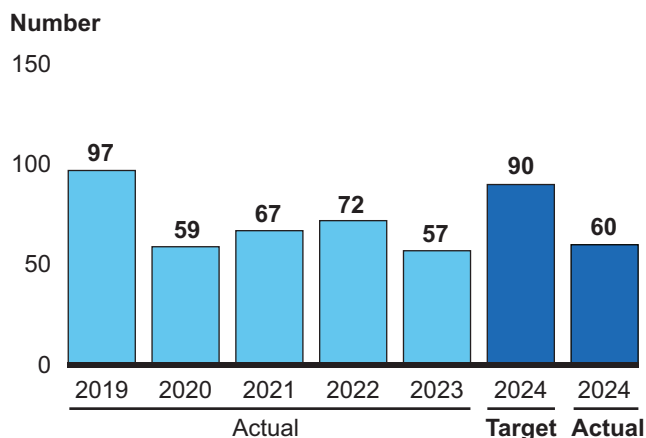


Source: From the top left www.hsgac.senate.gov and energycommerce.house.gov websites (Gene Dodaro testifying) and on the right GAO (covers of GAO reports). | GAO-25-900570

This measure is client-driven based on invitations to testify. The number of opportunities we had to testify this year was lower than previous years. Based on our analysis of hearings data, there were about 1,000 fewer hearings this year compared to 14 years ago. The decline in GAO’s testimonies largely mirror overall decline in hearings. GAO remains one of the top agencies in terms of hearing participation, only the VA, DOD, and the Air Force testify more than us.

The 60 testimonies that our senior executives delivered in FY 2024 covered the scope of our mission areas. Forty-eight percent of the testimonies that our senior executives delivered were related to our high-risk areas and programs. See [GAO’s High-Risk List](#).

Figure 17: Testimonies



Source: GAO. | GAO-25-900570

We also delivered 13 member briefings, were asked to submit 5 Statements for the Record in lieu of testifying, and provided responses to 11 sets of Questions for the Record, which become part of the official hearing records. Moreover, GAO’s work was cited by members of the Congress and witnesses in over 200 hearings beyond those at which we testified.

Our senior executives also participated in three roundtables sponsored by congressional committees, subcommittees, or working groups. The topics covered by the roundtables included federal agencies progress in implementing the Federal Information Technology Acquisition Reform

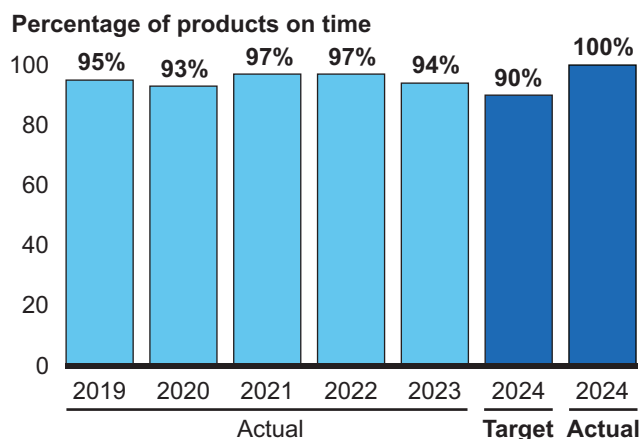
Act and the Department of Homeland Security’s Intelligence and Analysis.

For FY 2025, we will maintain our testimony target of 90. We believe this is a stretch target given the number of testimonies we have delivered over the past several years. We anticipate more opportunities to testify in the future. (See [Setting Performance Targets](#).)

Timeliness

To be useful to the Congress, our products must be available when our clients need them. In FY 2024, we exceeded our timeliness target of 90 percent by 10 percentage points (see [fig. 18](#)). We reach out directly to our clients through several means, including an electronic feedback survey. As in prior years, we use the results of our client feedback survey as a primary source and barometer for whether we are getting our products to our congressional clients when they need the information.

Figure 18: Timeliness



Source: GAO. | GAO-25-900570

Note: See [Part V](#) for detailed information on data sources that we use to assess each performance measure, as well as the steps we take to verify and validate the data.

To calculate this result, we tally responses from the client survey we send to key congressional staff working for the requesters of our non-legal products. Because our products usually have multiple requesters, we often send forms to more than one congressional staff person per testimony or product. One of the questions on the new survey asks the client whether they “agree” or “disagree” that the product was delivered on

time. In FY 2024, 100 percent of congressional staff who responded to our survey question on timeliness said our products were on time.

We have consistently set a high target for timeliness because it is important for us to

meet congressional needs when they occur. We have again set our FY 2025 target at 90 percent because we believe that this is realistic given current staffing levels and workload demands.

Focusing on Our People

Our highly diverse, professional, and multidisciplinary staff were critical to our FY 2024 performance. Our ability to hire, develop, retain, and lead staff is key to fulfilling our mission of serving the Congress and the American people. Over the last 15 fiscal years, we have refined our processes for measuring how well we manage our human capital. In FY 2024, we exceeded the targets for all seven people measures. These measures are directly linked to our Goal 4 strategic objective of being a leading practices federal agency. For more information about our people measures, see [Appendix II, People Measures](#) of this report.

New Hire Rate

Our new hire rate is the ratio of the number of people hired to the number we planned to hire. GAO’s annual workforce planning

process helps to identify the human capital resource requirements needed to accomplish its mission. It is the key tool to put strategic goals into human capital actions that are needed to respond to changing work environments. The workforce plan takes into account strategic goals, projected workload requirements, and other changes, such as retirements, attrition, promotions, and skill gaps. It specifies the number of planned hires for the upcoming year. Adjustments to the plan are made throughout the year, if necessary, to respond immediately to the most pressing issues for congressional oversight and decision-making.

[Table 9](#) shows that in FY 2024, we exceeded our new hire rate target of 80 percent by 3 percentage points at 83 percent.

Table 9: Actual Performance and Targets Related to Our New Hire Rate Measure

Performance measure	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024 target	2024 actual	2025 target
People								
New hire rate	89%	76%	80%	76%	81%	80%	83%	80%

Source: GAO. | GAO-25-900570

Retention Rate

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 them to stay with us. This measure is one indicator of whether we are attaining this objective. 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. [Table 10](#) shows that in FY 2024, we exceeded our target rate of 92 percent for retention with retirements by 3 percentage points at 95 percent. We met our target rate of 96 percent for retention rate without retirements at 97 percent.

Table 10: Actual Performance and Targets Related to Our Retention Rate Measures, Including and Excluding Retirements

Performance measures	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024 target	2024 actual	2025 target
People								
Retention rate								
With retirements	94%	95%	96%	93%	95%	92%	95%	92%
Without retirements	96%	97%	98%	97%	96%	96%	97%	96%

Source: GAO. | GAO-25-900570

Staff Development and Utilization, Experience with Supervisors, and Organizational Climate

One way that we measure how well we are supporting our staff and providing an environment for professional growth is through our annual EES. This confidential, web-based survey is administered to all of our employees once a year, and certain portions of the survey are used to develop our four people measures. Through the survey, we encourage our staff to indicate what they think about our overall operations, work environment, and organizational culture, and how they rate their experience with immediate supervisors. (See [Appendix II, People Measures](#) for additional information.)

This fiscal year, 77 percent of our employees completed the survey, and we exceeded all targets (see [table 11](#)). For staff development, we exceeded our target of 80 percent by 1 percentage point, at 81 percent. For staff utilization, we exceeded our target of 80 percent by 5 percentage points, at 85 percent. For experience with supervisors, we exceeded our target of 82 percent by 9 percentage points, at 91 percent. For organizational climate, we exceeded our target of 80 percent by 6 percentage points, at 86 percent.

Given our performance on these measures in recent years and high engagement and retention rates, we have decided to retain the same targets related to the four people measures.

Table 11: Actual Performance and Targets Related to Our Measures of Employee Satisfaction with Staff Development, Staff Utilization, Supervisors, and Organizational Climate

Performance measures ^a	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024 target	2024 actual	2025 target
People								
Staff development ^b	N/A	81%	82%	82%	79%	80%	81%	80%
Staff utilization ^b	N/A	85%	85%	84%	86%	80%	85%	80%
Supervisors (experience with) ^{b,c}	N/A	90%	91%	90%	90%	82%	91%	82%
Organizational climate ^b	N/A	86%	87%	86%	86%	80%	86%	80%

Source: GAO. | GAO-25-900570

^aCertain portions of our web-based survey are used to develop these four measures (see [Appendix II](#)).

^bIn FY 2020, we revised the questions underlying these four people measures. Therefore, we are rebaselining them, and not reporting the data from prior years.

^cIn FY 2020, we changed “effective leadership by supervisors” to “experience with supervisors” to better reflect the revised underlying questions and senior management’s information needs.

Managing Our Internal Operations

Our mission and people are supported by our administrative services, including information management, infrastructure operations, human capital, and financial management. We use information from our annual CSAT survey to assess our performance and set targets related to how well our administrative services help employees get their jobs done and improve the quality of their work life, as well as employee satisfaction with IT tools (see [table 12](#)).

We ask staff to rate internal services available to them, indicating how well each service met their needs by selecting from “strongly agree” to “strongly disagree,” or to indicate that they did not use the service. Our internal operations measures are directly related to our efforts under Goal 4 of our [strategic plan](#) to enable quality, timely service to the Congress and be a leading practices federal agency.

The first measure includes services that are critical to employees getting their jobs done, such as hiring, IT support,

internal communications, and report production. The second measure includes services affecting quality of work life, such as assistance related to pay and leave, building security and maintenance, and reasonable accommodations. The third measure includes IT tools, such as our internal engagement management system, our document management system, and the intranet. Using survey responses, we calculate a composite score for each service category.

[Table 12](#) shows our internal operations through FY 2023. Our target is 80 percent. We did not meet our target for the tools that help get your job done by 2 percentage points, and we did not meet our target for IT tools by 15 percentage points. For IT tools, dissatisfaction was greatest for Microsoft Teams and our document management system. We anticipate that our upcoming migration into a new enterprise content management system with full Teams functionality will help address dissatisfaction in this area. (See [Appendix II, Internal Operations Measures](#).)

Table 12: Actual Performance and Targets Related to Our Internal Operations Measures

Performance measures	2019 actual	2020 actual	2021 actual	2022 actual	2023 target	2023 actual	2024 target	2025 target
Internal operations								
Help get job done	N/A ^a	N/A ^a	N/A ^a	78%	80%	78%	80% ^b	N/A ^b
Quality of work life	N/A ^a	N/A ^a	N/A ^a	81%	80%	81%	80% ^b	N/A ^b
IT tools	N/A ^a	N/A ^a	N/A ^a	61%	80%	65%	80% ^b	N/A ^b

Source: GAO. | GAO-25-900570

Notes: Information explaining the measures included in this table appears in the [Appendix II](#).

^aIn 2022, we administered a new survey instrument to better gauge the quality of our internal customer services; the new survey instrument established a new trend baseline for these measures.

^bWe administer our annual customer survey in January to gauge customer experience for the prior calendar year and report the results in the next fiscal-year PAR. FY 2024 data will be provided in the FY 2025 PAR.

Other Ways GAO Served the Congress and the American People

GAO's High-Risk List

Congress and executive agencies have made substantial progress addressing high-risk issues in recent years. Since we started the High-Risk List in 1990, progress has been sufficient enough for us to remove the High-Risk designation for 29 areas. Over time, we have added new areas and we last updated the High-Risk List in 2023. Our next update will be in 2025.

The High-Risk List focuses attention on government operations that are vulnerable to fraud, waste, abuse, and mismanagement or in need of transformation—offering solutions to 37 high-risk problems. A complete list of these areas is shown on the next page ([table 13](#)) and details can be found on our [website](#).

In 2024 we continued to bring attention to existing High-Risk areas. For example, in June 2024, we issued a new High-Risk Series product about cybersecurity challenges facing the nation. In this work, we noted that concerted action among the federal government and its nonfederal partners is critical to mitigating the risks posted by cyber-based threats. Recognizing the growing threat, we identified four major cybersecurity challenges and 10 associated critical actions that the federal government needs to address.

We continue to track progress toward addressing high-risk areas. Financial benefits to the federal government due to progress in addressing high-risk areas over the past 19 years (FYs 2006-2024) totaled about \$759 billion. (We began collecting data on high-risk benefits in 2006.) This fiscal year, our high-risk work yielded 164 reports, 29 testimonies, \$45.6 billion in financial benefits, and 466 other benefits.

Opportunities to Reduce Fragmentation, Overlap, and Duplication, and Achieve Other Financial Benefits

In 2024, we issued our [14th annual report](#) to the Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities, as well as opportunities to achieve greater efficiency and effectiveness that result in cost savings or enhanced revenue collection. This report identified 112 new matters and recommendations in 42 new topic areas that could save money and improve efficiency and effectiveness in government programs and activities.

The Congress and agencies have addressed many of the 2,018 matters and recommendations that we identified from 2011 to 2024 to reduce costs, increase revenues, and improve agency operations. As of March 2024, the Congress and agencies had fully or partially addressed about 73 percent of the matters and recommendations (1,480 of 2,018). About 66 percent of these (1,341) were fully addressed and 7 percent (139) partially addressed. This yielded about \$667 billion in financial benefits, an increase of \$71 billion from our last report on this topic. For example, improvements in SBA's oversight plans for its PPP and other pandemic relief programs resulted in \$13.2 billion in savings from FYs 2020 through 2023.

This work has also led to key other (non-financial) benefits. For example, DOD and NNSA clarified and documented roles and responsibilities for their efforts to secure overseas nuclear materials from theft and sabotage. As a result, DOD and NNSA can better prevent duplication and improve the efficiency of their international nuclear security efforts. In addition, VA realigned its programs so that veterans seeking long-term care now primarily access that care through

Table 13: GAO's High-Risk List as of September 30, 2024

High-risk area	Year designated
Strengthening the Foundation for Efficiency and Effectiveness	
▪ Strengthening Management of the Federal Prison System	2023
▪ Emergency Loans for Small Businesses	2021
▪ Improving Federal Management of Programs that Serve Tribes and Their Members	2017
▪ U.S. Government's Environmental Liability ^a	2017
▪ Improving the Management of IT Acquisitions and Operations	2015
▪ Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks ^a	2013
▪ Management of Federal Oil and Gas Resources	2011
▪ Modernizing the U.S. Financial Regulatory System ^a	2009
▪ Resolving the Federal Role in Housing Finance ^a	2013
▪ USPS Financial Viability ^a	2009
▪ Funding the Nation's Surface Transportation System ^a	2007
▪ Managing Federal Real Property	2003
▪ Strategic Human Capital Management	2001
Transforming DOD Program Management	
▪ DOD Approach to Business Transformation	2005
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Weapon Systems Acquisition	1990
Ensuring Public Safety and Security	
▪ HHS Leadership and Coordination of Public Health Emergencies	2022
▪ National Efforts to Prevent, Respond to, and Recover from Drug Misuse	2021
▪ Government-wide Personnel Security Clearance Process	2018
▪ Protecting Public Health through Enhanced Oversight of Medical Products	2009
▪ Transforming EPA's Processes for Assessing and Controlling Toxic Chemicals	2009
▪ Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests	2007
▪ Improving Federal Oversight of Food Safety ^a	2007
▪ Strengthening Department of Homeland Security IT and Financial Management Functions	2003
▪ Ensuring the Cybersecurity of the Nation ^a	1997
Managing Federal Contracting More Effectively	
▪ VA Acquisition Management	2019
▪ DOD Contract Management	1992
▪ Acquisition and Program Management for DOE's National Nuclear Security Administration and Office of Environmental Management	1990
▪ NASA Acquisition Management	1990
Assessing the Efficiency and Effectiveness of Tax Law Administration	
▪ Enforcement of Tax Laws ^a	1990
Modernizing and Safeguarding Insurance and Benefit Programs	
▪ Unemployment Insurance System	2022
▪ Managing Risks and Improving VA Health Care	2015
▪ National Flood Insurance Program ^a	2006
▪ Improving and Modernizing Federal Disability Programs	2003
▪ Strengthening Medicaid Program Integrity ^a	2003
▪ Medicare Program and Improper Payments	1990

Source: GAO. | GAO-25-900570

^aLegislation is likely to be necessary in order to effectively address this area.

VA's primary care teams. As a result of these efforts, veterans will have a more consistent experience accessing long-term care through VA medical centers.

Policymakers and the public can track the status of congressional and federal agency efforts to address the issues we have previously identified on [GAO's Duplication and Cost Savings website](#). The website also includes a downloadable spreadsheet containing all matters and recommendations related to the duplication and cost savings body of work.

General Counsel Decisions

In addition to benefiting from our audit and evaluation work, which reflects considerable legal input, the Congress and the public also benefited from the legal products and activities undertaken by our OGC in FY 2024. The following exemplify some of our key contributions.

OGC handled approximately 1,800 bid protests during the course of FY 2024.⁵ The bid protest process was authorized by law, as part of the Competition in Contracting Act of 1984, to provide companies with an administrative forum to challenge the award, or solicitation for the award, of a federal contract. The statute requires that GAO resolve protest disputes in no more than 100 calendar days, and, in most cases, requires agencies to stop work on a contract until the protest is resolved. The law adopted this stop work approach to preserve the possibility for meaningful relief upon completion of the protest.

In FY 2024, we issued approximately 385 decisions on the merits, which are accessible on [GAO's Bid Protest Decisions web page](#). These decisions addressed a wide

range of issues involving compliance with, and the interpretation of, procurement statutes and regulations. Certain of these protests involved highly visible government programs and received extensive media coverage.

Many of our FY 2024 protests were resolved without a written decision on the merits because the federal agency involved voluntarily took corrective action to address the protest, in some cases after GAO used Alternative Dispute Resolution techniques. The remaining protests were decided on the merits, dismissed for procedural deficiencies, or withdrawn by the protester. The Comptroller General is also required by the Competition in Contracting Act to report annually to the Congress on federal agencies that do not fully implement a recommendation made by GAO in connection with a bid protest decided in the prior fiscal year.

Within OGC, six attorneys appointed by the General Counsel also serve on our Contract Appeals Board, established by law in 2007 to hear and decide the appeals of contracting officer decisions with respect to contract disputes involving all legislative branch agencies. In addition to using Alternative Dispute Resolution procedures, the GAO Contract Appeals Board also issues formal decisions as necessary to adjudicate contract appeals. These appear on our [Contract Appeals Board Decisions website](#).

During FY 2024, the GAO Contract Appeals Board opened three new appeals and closed four appeals. At the end of FY 2024, the board had no pending appeals on its docket, one fewer than the one pending at the end of FY 2023. The current number of appeals is lower than the average for the past 5 years, but also indicative of the fact that, unlike GAO bid protests, the jurisdiction of the GAO Contract Appeals Board is limited to contract disputes involving legislative branch agencies.

⁵The precise number of filings each fiscal year is included in GAO's bid protest annual report, which is required to be filed with the Congress not later than January 31 of the next calendar year. The requirement for the annual report is in the Competition in Contracting Act of 1984, 31 U.S.C. § 3554(e)(2). The number of filings in the last 3 years are as follows: 2,025 filings in FY 2023; 1,658 filings in FY 2022; and 1,897 filings in FY 2021.

In FY 2024, we published 8 appropriations law decisions. These decisions address issues arising across the federal government. They are available on our [Appropriations Law Decisions](#) web page.

Some examples of the issues we addressed in our decisions include:

- The application of the recording statute and *bona fide* needs statute to obligations for other transaction agreements;⁶
- The use of appropriations to respond to and conduct oversight and investigations;⁷
- The application of the Impoundment Control Act of 1974 to a presidential proclamation directing officials to pause all construction and obligation of funds for the border wall, to the extent permitted by law;⁸
- The application of the *bona fide* needs statute to modifications of temporary duty travel orders;⁹ and
- The application of a statutory notification requirement to the installation of sound attenuation technology on a political appointee's office exterior, the relocation of office furniture to the appointee's new office, and the plans to make alterations to prepare the space for the appointee's new office.¹⁰

Additionally, in testimony before the Subcommittee on Oversight and Investigations for the House of Representatives Committee on Veterans' Affairs, the Deputy General Counsel discussed the key features of revolving funds, including their establishment, types of revolving funds, and application of key appropriations law principles to them.

⁶B-333150, Apr. 8, 2024.

⁷B-336076, Apr. 18, 2024.

⁸B-335747, Apr. 22, 2024.

⁹B-335838, Apr. 30, 2024.

¹⁰B-335459, May 8, 2024.

As discussed in prior reports, GAO is sometimes asked to issue decisions related to whether agency actions constitute rules under the Congressional Review Act, which are subject to the act's submission requirements. We issued 16 Congressional Review Act decisions in FY 2024. We also continued to issue reports on major rules to both Houses of Congress, as required by the act. We issued 171 reports for rules received in FY 2024. They are available on our [Congressional Review Act](#) webpage.

Some examples of the agency actions we reviewed in our Congressional Review Act decisions include:

- A U.S. Securities and Exchange Commission (SEC) Bulletin that provides interpretive guidance regarding how covered entities should account for and disclose their custodial obligations to safeguard crypto-assets held for their platform users;¹¹ and
- A joint memorandum issued by OMB and DOL titled, *Strengthening Support for Federal Contract Labor Practices*, which set forth four key actions for agencies to take related to federal contract labor issues.¹²

As required by the Federal Vacancies Reform Act, we also track vacancies in executive positions that require presidential appointment with Senate confirmation, and report to the President, the Congress, and OPM where officials act in excess of the time period prescribed by the act. In addition, we issue decisions regarding agency compliance with the Federal Vacancies Reform Act pursuant to requests from the Congress and Offices of Inspectors General. We issued four time-violation letters under the Federal Vacancies Reform Act in FY 2024.

Finally, in FY 2024, we updated our protocols for legal decisions and opinions, including those on appropriations law, the

¹¹B-335844, Jan. 17, 2024.

¹²B-334540, Oct. 31, 2023.

Congressional Review Act, and the Federal Vacancies Reform Act.¹³ These protocols explain our process for issuing decisions and opinions, including how the Congress or federal agencies can request them and how we develop the necessary legal and factual record.

Other Legal Work

We also provided ongoing appropriations law assistance to various congressional committees and federal agencies on a number of topics, including the application of the Antideficiency Act and the Impoundment Control Act of 1974.

GAO continued to provide appropriations law guidance to the entire federal community. GAO's Principles of Federal Appropriations Law, commonly known as the Red Book, continued to be the primary resource for appropriations law guidance in the federal community.¹⁴

Appropriations law attorneys continued to provide training on appropriations law, including an in-person 2 ½-day course on appropriations law and shorter appropriations law seminars. We held 39 classes across 13 agencies. In addition, we provided nine appropriations law seminars and briefings for committee and member congressional offices, as well as for legislative-branch agencies. Appropriations law attorneys also provided classes for GAO staff involved in audits and evaluations, as well as GAO's internal operations. In addition, attorneys spoke on our appropriations law work at three external conferences. To enhance communication within the appropriations law community across all agencies and within the three branches of government, we hosted our 20th

¹³ *GAO's Protocols for Legal Decisions and Opinions*, GAO-24-107329 (Washington, D.C.: Feb. 21, 2024), available at <https://www.gao.gov/products/gao-24-107329>.

¹⁴ Principles of Federal Appropriations Law, also known as the Red Book, is a multi-volume treatise concerning federal fiscal law available at <https://www.gao.gov/legal/red-book/overview>. In the coming fiscal year, we plan to make updates to the Red Book.

annual Appropriations Law Forum in 2024, which was attended by staff from over 100 agencies. To improve congressional access to our services, we began holding weekly office hours at the Agency Connection Center in the Longworth House Office Building.

For FY 2024, we received 9 Antideficiency Act reports and also made selected information from reports received in FY 2023 available on our [website](#). We maintain an official repository of Antideficiency Act reports and, from FY 2005 through FY 2024, we have received 321 reports.

OGC was involved in the analysis of a wide range of the agency's federal employment and labor relations issues, as well as privacy and document disclosure matters, during the course of the year. This year, OGC attorneys continued to advise agency management on a number of employment issues, including various initiatives related to the transition to a work environment with both in-person and telework/remote work options to meet GAO's mission.

In addition, attorneys represented GAO and its officials in various ongoing litigation pending before the federal courts and administrative boards, and served as management representatives in union bargaining sessions and grievances. OGC attorneys also continued to advise management on the development and administration of internal agency policy documents and orders.

As in prior years, OGC was also an active stakeholder in ensuring that GAO's acquisition practices and procedures comply with all legal requirements and best practices.

OGC's Ethics team helped to assure GAO upholds the highest standards of ethical conduct and maintained its reputation for independent and nonpartisan assessments of federal programs. In addition to day-to-day advice and presentations on behavioral

ethics, avoiding conflicts of interest, and maintaining GAO's independence and objectivity, the ethics team implemented a communication strategy with important reminders this election year about nonpartisanship and employee participation in partisan political activity.

In addition, the team played an important role in the creation of GAO's Policy on Third Party Generative Artificial Intelligence, provided technical assistance to the Congress on ethics- and disclosure-related bills, administered key financial

disclosure systems designed to help avoid threats to independence, and vetted candidates for appointment to various commissions to which the Comptroller General is statutorily required to make appointments.

The ethics team continued to play a key role in maintaining GAO's ethical culture, as subject-matter experts on ethics-related engagements and advising employees on copyright and trademark issues in GAO's products.

Strategic Partnerships

Domestic Relations

We work closely with federal inspectors general and state and local auditors, including tribal communities, to strengthen GAO's expertise, and that of the domestic audit community, regarding emerging and critical issues.

We also held a coordination meeting with our counterparts at the Congressional Research Service and Congressional Budget Office to share best practices on effective agency operations to assure high levels of service to the Congress and effective management of administrative programs.

Additionally, we work to create relationships across the domestic audit community to improve efficiency and increase transparency. This work helps us address the unique challenges that GAO faces in overseeing federal spending that involves state and local governments. It also improves expertise, cooperation, and communication among federal, state, and local government auditors, which ultimately increases the efficiency and usefulness of government audits.

In FY 2024, GAO made significant contributions to the domestic accountability community through its support of the

national and regional Intergovernmental Audit Forum networks and various advisory groups. As part of these efforts, GAO presented at forum events on various topics, including GAO's Fraudnet, Cybersecurity Program Audit Guide, and 2024 Yellow Book Revisions. These events served the almost 6,400 Intergovernmental Audit Forum members across the nation.

Additionally, we supported Comptroller General events, including two advisory groups that bring leaders in government auditing and academia together to discuss a wide range of subjects. In July 2024, we convened meetings of the (1) Educators Advisory Panel and (2) Domestic Working Group. The panels provided a platform to explore several high-priority areas, such as recruitment and retention, GAO's AI Accountability Framework and other AI work, and cybersecurity and critical infrastructure risks.

International Relations

GAO made substantial contributions to the international accountability community through its leadership role in the International Organization of Supreme Audit Institutions ([INTOSAI](#)), including as a member of its Governing Board and as the chair or vice chair of six INTOSAI bodies.

INTOSAI is an umbrella organization for the international government auditing community to share knowledge and improve government auditing around the world.

Among other key roles, GAO serves as vice chair of the Policy, Finance, and Administration Committee and the INTOSAI Donor Cooperation. The Donor Cooperation facilitates financial and technical support from a community of 23 donor partners to help Supreme Audit Institutions (SAI) build professional capacity and enhance oversight of government expenditures and programs.

In FY 2024, GAO expanded its in-person International Auditor Fellowship Program that fully resumed in 2023 following the pandemic. This flagship international relations program now has 656 graduates from 110 countries. The program provides participants with intensive training on GAO's policies and processes for 12 weeks. Many graduates go on to assume leadership positions in their organizations. The Auditors General of Kenya, Samoa, Zambia, and Acting Auditor General of Sierra Leone are among the program's graduates.

In FY 2024, GAO also expanded its international engagement to address a growing global challenge with the ability of its international counterparts to fulfill their audit mandates independently and free of influence from the executive branch of their respective governments. Specifically, GAO partnered with the International Monetary Fund, World Bank, Organization for Economic Cooperation and Development, INTOSAI General Secretariat, and INTOSAI Development Initiative to begin a project designed to raise awareness of INTOSAI's independence principles for members and aspiring members of the Organization for Economic Cooperation and Development.

In FY 2024, GAO also continued its leadership in facilitating communication among the international public sector accountability community as Chair of INTOSAI's International Journal of Government Auditing. Key efforts in FY

2024 included highlighting the diversity of INTOSAI member countries and their unique challenges and opportunities, partnering with the INTOSAI Development Initiative to enhance communication about international capacity development efforts, and providing coverage of developments across INTOSAI's seven regions.

Center for Audit Excellence

In 2014, Congress authorized GAO to establish the [Center for Audit Excellence](#) (CAE) to provide training and technical assistance to domestic and international accountability organizations. CAE is authorized to charge fees for its services to recover its costs.

In FY 2024, CAE provided training to about 3,000 domestic participants, including U.S. federal, state, local, and private sector accountability organizations. The training included its existing inventory as well as new courses, such as using data analytics to prevent and detect fraud, developing effective recommendations, and enhancing writing skills. CAE now offers 19 standard courses focused on the auditing process.

CAE expanded its technical assistance to include additional federal Inspectors General, and continued its important partnership with the Council of the Inspectors General on Integrity and Efficiency to train staff throughout the Inspector General community.

CAE worked with accountability organizations in 14 countries and delivered training to over 1,700 participants from SAIs and overseas non-government organizations during FY 2024. Specifically, CAE provided training to 13 international audit organizations in Europe, the Caribbean, Africa, Central America, the Middle East, and Asia to strengthen their ability to conduct high-quality financial and performance audits and comply with international auditing standards and best practices.

Under its agreement with USAID, CAE provided training, mentoring, or institutional development services through in-person visits and virtual meetings to SAIs and other accountability organizations in Ethiopia, Georgia, Armenia, the Dominican Republic, the Philippines, Ukraine, Belize, Zimbabwe, and Nepal. It also helped strengthen the capacity of the Bahamas SAI under an agreement with the State Department and provided training courses to Jamaica's SAI, Dubai's Financial Audit Authority, and World Health Organization internal auditors.

Training courses covered a wide range of topics, including performance auditing, writing effective audit reports, data analysis, and internal control. In Ukraine, CAE provided training to the Accounting Chamber of Ukraine and internal auditors from Ukraine's infrastructure reconstruction agency, instructing on audit standards and techniques, and mentored auditors on two audits that examined about \$2.7 billion in U.S. assistance.

CAE also continued its partnerships with donor organizations and other federal agencies. For example, CAE and USAID are working under a 5-year Participating Agency Services Agreement, which establishes a framework for CAE to provide services, funded by USAID, to SAIs. CAE and the World Bank also have a 5-year Memorandum of

Understanding to enhance the capacity of international accountability organizations.

Center for Strategic Foresight

The Center for Strategic Foresight serves as a means for GAO staff to plan for the agency's future and provide congressional clients with expertise, analysis, and products that are relevant and forward-looking.

In FY 2024, GAO's Center for Strategic Foresight staff supported the following efforts: (1) continued to strengthen horizon scanning work; (2) conducted trends analysis in support of the STAA team development of science and technology trends; (3) provided technical assistance and support to GAO teams to help strengthen and increase the use of foresight tools and methodologies in GAO's work; (4) offered training about strategic foresight for GAO's executive candidates; (5) provided training in strategic planning and foresight for participants in the international fellows program; (6) developed strategic foresight job aids for GAO auditors in collaboration with GAO's methodologists; and (7) collaborated with GAO staff to develop and launch the agency's AI Council.

Managing Our Resources

Resources Used to Achieve Our FY 2024 Performance Goals

Our financial statements for the fiscal year ending September 30, 2024, were audited by an independent auditor, Sikich CPA LLC, and received an unmodified opinion. The auditor found our internal controls over financial reporting to be effective—which means that no material weaknesses or significant deficiencies were identified—and reported that we substantially complied with the applicable

requirements for financial systems in FFMIA. In addition, the auditor found no instances of noncompliance with the laws or regulations in the areas tested. In the opinion of the independent auditor, our financial statements are presented fairly in all material respects and are in accordance with accounting principles generally accepted in the United States. See the [auditors' report](#), [statements](#), and accompanying [notes](#). [Table 14](#) summarizes key data.

Table 14: GAO's Financial Summary (Dollars in Millions)

	FY 2024	FY 2023
Total Assets	\$334.8	\$385.6
Total Liabilities	\$107.1	\$120.9
Total Net Position	\$227.7	\$264.7
Net Cost of Operations by Goal		
Goal 1: Well-being/Financial Security of American People	\$327.0	\$285.7
Goal 2: Changing Security Threats/Challenges of Global Interdependence	275.7	254.5
Goal 3: Help Transform the Federal Government to Address National Challenges	226.8	211.3
Goal 4: Maximize the Value of GAO	21.4	17.3
Other Costs in Support of the Congress	71.3	67.5
Reimbursable services not attributable to above cost categories	(16.4)	(20.2)
Total Net Cost of Operations	\$905.8	\$816.1
Actual FTE	3,576	3,483

Source: GAO. | GAO-25-900570

Compared with the financial statements of large and complex departments in the executive branch, our statements present a relatively simple picture of a small yet very important agency in the legislative branch.

We focus most of our financial activity on the execution of our congressionally approved budget, with most of our resources devoted to the people needed for our mission.

In FY 2024, our budgetary resources included appropriations of \$811.9 million and \$36.3 million in spending authority from offsetting collections, primarily from the lease of space in our headquarters building and certain audits of agency financial statements. Our total budgetary resources, including prior year unobligated balances, in FY 2024 were \$1,068.5 million.

Total assets at the end of FY 2024 were \$334.8 million, consisting mostly of fund balance with Treasury and property and equipment (including the GAO HQ building, land and improvements, and computer equipment and software). This represents a \$50.8 million decrease from the total assets at the end of FY 2023 of \$385.6 million, primarily a result of a decrease in fund balance with Treasury of \$55.4 due to increased outlays year over year, and an increase in our year-end property and equipment of \$6.9 million due to various building improvement projects on the GAO headquarters building. Total liabilities were \$107.1 million and primarily consist of amounts earned and not yet paid for employees' salaries and benefits, as well as amounts owed to other government agencies and nongovernmental entities for products and services rendered to GAO. Total liabilities at the end of FY 2023 were \$120.9 million. This \$13.8 million decrease is primarily attributable to a smaller accrual of payroll and leave of six days at the end of FY 2024, compared with 15 days accrued in FY 2023.

Our net cost of operations in FY 2024 is \$905.8 million, compared to \$816.1 million in FY 2023 (an overall increase of \$89.7 million). The largest goal increase, \$41.3 million, was in Goal 1 - Address Current and Emerging Challenges to the Well-being and Financial Security of the American People. GAO mission teams with the largest increase in efforts (FTEs) this fiscal year contributing the most to the Goal 1 increase are: Natural Resources and

Environment; Health Care; and, Education, Workforce, and Income Security.

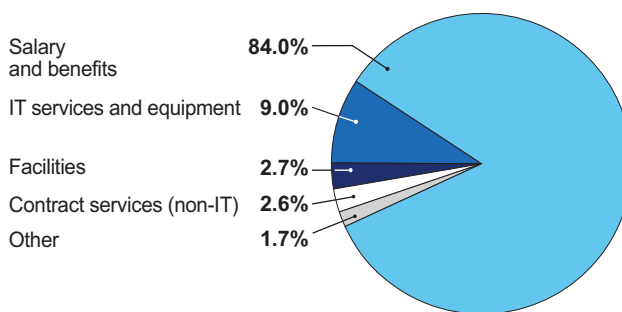
During FYs 2024 and 2023, GAO used resources to continue to support oversight of the response to the Coronavirus pandemic. Enacted in FY 2021, the "American Rescue Plan Act of 2021" (Public Law No: 117-2) appropriated \$77 million to remain available until September 30, 2025 "to prevent, prepare for, and respond to Coronavirus and to support oversight of the Coronavirus response and of funds provided in this Act or any other Act pertaining to the Coronavirus pandemic."

The budgetary resources used and obligations incurred under the American Rescue Plan Act appropriation during FY 2024 were \$13.8 million, with \$2.2 million remaining available after September 30, 2024. Generally, given the nature of these transactions, COVID-related costs recorded in the statements of net cost would be similar in amount to obligations incurred and budgetary resources used.

Figure 19 shows how our FY 2024 costs break down by category.

Figure 19: Use of FY 2024 Funds by Category

Percentage of total costs



Source: GAO. | GAO-25-900570

Limitation on Financial Statements

Responsibility for the integrity and objectivity of the financial information presented in the financial statements in this report rests with management. The financial statements were prepared to report our financial position and results of operations,

consistent with the requirements applicable to executive agencies under the Chief Financial Officers Act, as amended (31 U.S.C. 3515(b)). The statements were prepared from our financial records in accordance with federal Generally Accepted Accounting Principles (GAAP). These financial statements differ from the financial reports used to monitor and control our budgetary resources. However, both were prepared from the same financial records.

Our financial statements should be read with the understanding that as an agency of a sovereign entity, the U.S. government, we cannot liquidate certain liabilities (e.g., accrued annual leave) without legislation that provides resources to do so. Although future appropriations to fund these liabilities are likely and anticipated, they are not certain.

Summary of Financial Systems Strategies and Framework

GAO utilizes the Legislative Branch Financial Management System (LBFMS) through an interagency agreement with the Library of Congress. The Library of Congress is the system owner and the system is hosted by CGI Federal, Inc. The LBFMS operates CGI Federal, Inc.'s Momentum Enterprise Suite as the integrated Financial Management System and hosts the transaction processing system in a Federal Risk and Authorization Management Program compliant and secure facility. LBFMS utilizes Treasury's Invoice Processing Platform, which allows non-federal customers to submit electronic invoices that, when approved by GAO, are loaded into the accounting system and paid. This improves internal controls over invoice processing, reduces data entry errors, and increases efficiency and timeliness of payments.

In late FY 2023, GAO began working with the Library of Congress, GAO's shared service provider for Momentum, on a major software upgrade from version 7.8 to version

8.1. In FY 2024, GAO continued work on this effort with the Library of Congress, and in the third quarter of FY 2025, the upgrade is planned to be implemented. Momentum version 8.1 will offer additional acquisition functionality, improved architecture that will increase processing efficiency, and will also offer enhancements in the user interface that will help streamline data entry in forms and provide more contextual information to users when working in the system.

Internal Controls

As a leading practices agency, GAO recognizes the importance of accountability, integrity, and reliability as essential practices. To achieve a high level of quality and ensure we achieve planned goals and objectives, GAO's governance framework includes risk management activities at the agency and program levels; includes fraud risk management and internal control activities; and seeks advice and evaluations from both internal and external sources to help manage opportunities, challenges, and risks. As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies; however, we generally hold ourselves to the spirit of many laws and guidance and voluntarily comply with them, including FMFIA and OMB Circular No. A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*.

Our internal controls are designed to safeguard GAO's assets against loss from unauthorized acquisition, use, or disposition; and provide reasonable assurance that transactions are properly recorded, processed, and summarized accurately in our financial statements. Further, our controls provide reasonable assurance that transactions are executed in accordance with the laws governing the use of budget authority and regulations that could have a direct and material effect on the financial statements.

As part of our review efforts, we performed a risk-based assessment and identified, analyzed, and tested the controls for key business processes. Based on the results of the assessment, we have reasonable assurance that controls over operations, reporting, and compliance as of September 30, 2024, were operating effectively and that no material weaknesses were found in the design or operation of internal control. Further, our independent auditor found that we maintained effective internal control over financial reporting and compliance with selected laws and regulations. The external auditor also found no material weaknesses or significant deficiencies.

In addition, we met the objectives of FFMIA and believe we have implemented and maintained financial systems that comply substantially with federal financial management systems requirements, applicable federal accounting standards, and the U.S. Standard General Ledger at the transaction level as of September 30, 2024. We made this assessment based on criteria established under FFMIA and guidance issued by OMB. Also see [Management Assurance Statements](#).

While not subject to the Payment Integrity Information Act of 2019 (PIIA), we complied with the spirit of it. PIIA requires that agencies periodically review programs that may be susceptible to significant improper payments, estimate the amount of improper payments in such programs, report these estimates, and implement a plan to reduce them. We have identified only de minimis improper payments, finding no GAO programs that may be susceptible to significant improper payments. Accordingly, we have implemented and maintained internal control procedures to monitor the disbursement of federal funds for valid obligations.

Our Audit Advisory Committee assists the Comptroller General in overseeing the effectiveness of our financial reporting

and audit processes, internal control over financial reporting, and processes that ensure compliance with laws and regulations relevant to our financial operations. The committee is composed of individuals who are independent of GAO and have outstanding reputations in public service or business with financial or legal expertise. For FY 2024, the members of the committee were:

- Robert H. Attmore (Chair), Certified Public Accountant, Certified Government Financial Manager-Retired, previously served as the Chairman of the Governmental Accounting Standards Board, New York Deputy State Comptroller, President of the National State Auditors Association, and a Trustee of the Academy for Government Accountability.
- Honorable Leslye M. Fraser, former Environmental Appeals Judge - EPA; previously served as Director of Regulations, Policy and Social Sciences at one of the Food and Drug Administration's (FDA) Centers; life member and executive committee member of the Board of Directors for the Massachusetts Institute of Technology; member of the Massachusetts Institute of Technology Dean of Engineering's Advisory Council; past President of the African American Federal Executive Association.
- David Mader, Director at the Partnership for Public Service, a non-profit, non-partisan good-government organization; previously Civilian Sector Chief Strategy Officer, Deloitte Consulting; Controller, Office of Federal Financial Management, U.S. Office of Management and Budget; Assistant Deputy Commissioner, IRS; Senior Vice President, Strategy and Organization, Booz Allen Hamilton; Managing Director, Sirota Survey Intelligence LLC.

- Kathleen S. Tighe, former Inspector General of Education, also served as counsel to the inspector general at the General Services Administration (GSA) and as the Deputy Inspector General of the U.S. Department of Agriculture (USDA). She has also served on the Digital Accountability and Transparency Act of 2014 Interagency Advisory Committee and chaired the Recovery Accountability and Transparency Board.

See [Audit Advisory Committee's report](#).

Planned Resources to Achieve Our FY 2025 Performance Goals

For FY 2025, GAO requested an appropriation of \$916.0 million, an increase of \$104.1 million or 12.8 percent over the FY 2024 appropriation of \$811.9 million. If enacted, the requested funds will enable GAO to meet the priority needs of Congress and continue to focus on five critical areas of importance: (1) the national security enterprise, (2) fraud prevention, (3) science and technology, (4) cybersecurity, and

(5) health care costs. Internally, the funding requested for FY 2025 will allow GAO to continue IT modernization efforts, help address deferred maintenance needs, and advance ongoing space optimization projects to increase leasable space in the HQ building and decrease leased space by GAO at its field locations.

As of October 1, 2024, GAO has been operating under a Continuing Resolution at the FY 2024 enacted level of \$811.9 million. While not providing the full requested amount, both the House and Senate proposed FY 2025 appropriation levels that would allow GAO to continue hiring, although at a different level in FY 2025, and maintain close to current staffing levels of around 3,600 FTEs. The proposed funding levels would also allow for continued focus on IT modernization projects, HQ building improvements and repairs, and further progress on space optimization and reorganization efforts at HQ and the field.

Management Challenges

Internal Management Challenges

The Comptroller General, the Executive Committee, and other senior executives identify internal management challenges through the agency's risk management, strategic planning, internal controls, and budgetary processes. We monitor our progress in addressing these challenges through our performance and accountability processes and ask our IG to comment on management's assessment of these challenges yearly.

In FY 2024, we identified the following three internal management challenges:

- Managing a quality workforce;
- Managing our IT systems; and
- Improving our engagement and operations efficiency.

CHALLENGE: Managing a Quality Workforce

GAO's ability to provide quality reports and information to the Congress, and meaningful recommendations for improving federal programs, is directly related to the caliber of talent that we attract, hire, and retain. With an ever-growing demand for expertise in fields such as cybersecurity, science and technology, and analytics, GAO must accommodate changing employment preferences (see [Mitigating External Factors](#)) to remain a competitive employer of choice and meet our mission.

Recruiting and hiring. In the past decade, there have been changes in the way employers and agencies carry out their work and the way many Americans view work place flexibilities. At GAO, in addition to having field offices across the country, we have implemented a flexible work place, that includes telework. In FY 2024, GAO implemented a program that includes telework and remote work. This will enable us to be available to carry out work across the country and territories more efficiently, while enhancing our ability to

competitively recruit and hire top talent in high-demand fields. Our other work options offer robust hybrid work flexibility, both in HQ and in our field offices. We continue to expand our efforts in virtual recruiting, while vigorously re-engaging with our in-person recruiting partners to ensure we are seeking talent as widely and inclusively as possible.

Retaining our people. Our new flexible work program positions us to remain an employer of choice in the federal government, affording employees hybrid and remote work options commensurate with job duties and offering opportunities for career growth and development regardless of assigned work location. We are mindful of the need to continuously foster a workplace where employees are valued, respected, and treated fairly; and given the tools to meet our mission. We will meet the challenges of ensuring employees at all career stages feel connected to our culture, develop the relationships to thrive, and embody our core values through training, consistent and timely internal communications, and clear expectations. In May 2024, the Partnership for Public Service ranked GAO first as a "best place to work" among mid-size federal agencies for the fourth consecutive year.

Managing our physical spaces. We began to optimize the use of our physical spaces prior to the pandemic in response to our already robust telework practices. With the implementation of our flexible work program, we know that the way employees need to use our space continues to evolve. We launched a new workspace reservation system to provide real-time data on how and where our space is being utilized. This information will be instrumental in informing future space optimization efforts, both in HQ and in our field office locations, to ensure our physical footprint reflects responsible and efficient stewardship.

CHALLENGE: Managing Our IT Systems

Managing modern, effective, secure, and cost-efficient IT systems in a rapidly evolving technological landscape is a top challenge across the federal government. To meet this challenge, we are in the middle of a 5-year multi-phased IT Cloud migration effort. Our resulting hybrid Cloud environment will provide enterprise-class capabilities and improved scalability, performance, and resiliency—with the goal of minimizing capital expenditures and ensuring more predictable operating costs.

Protecting our information. GAO is responsible for examining how executive branch agencies spend taxpayer dollars. To conduct our work, GAO stores, accesses, and uses sensitive information from across the federal government. Our ability to protect our systems, applications, and information continues to be a priority as threats evolve and cybercrime becomes more serious. We are working to improve management of our IT systems by refining our cybersecurity program to achieve the objective of the National Institute of Standards and Technology’s (NIST) Cybersecurity Risk Framework. By implementing a Zero-Trust architecture that offers enhanced user authentication, role-based access controls, an automated security policy, and enhanced monitoring, we will improve our ability to detect who, what, and from where entities are trying to access our systems.

Providing customer value. In FY 2024, we realigned our Information Systems and Technology Services (ISTS) team to prioritize the customer experience. We are revising our processes, improving our training, and incorporating customer-centered design to provide a uniformly positive customer experience across the organization. We are adopting iterative Agile methodologies to engage our customer to improve their satisfaction and probability of success. We have seen the successes of this approach through the delivery of new applications associated

with our flexible work initiative. In FY 2025, we will be shifting our primary IT support contract to a new contract where the key focus will be on customer delivery.

Keeping pace with technological advancements. GAO has faced challenges in keeping pace with technological advancements in the industry. Many of our systems are reaching their end-of-life, which has resulted in tools that are less reliable and stable. To address this issue, in FY 2024, ISTS began to migrate applications and services to the Cloud and to modernize our network. These efforts are on-going and will improve operational stability, reliability, and recoverability.

We are also replacing critical mission systems, including replacing our legacy document management system with an enterprise content management solution. In FY 2024, we began publishing GAO reports and testimonies in HTML, in addition to our standard PDF format, to ensure a quality experience for customers regardless of the device they are using. Additionally, we are adopting low code/no code platforms to increase the speed of delivery of applications and tools. For example, in FY 2024, we implemented nine automated workflow applications that transform manual processes and will continue to expand this moving forward.

CHALLENGE: Improving the Efficiency of Our Engagements and Operations

GAO continues to invest resources in continuous improvement of our mission and operations. We strive to meet the needs of our congressional clients by delivering products and services not only with quality, but also with efficiency and effectiveness. Our engagement efficiency efforts seek to affect improvements to internal processes; we also recognize that some external factors may impact efficiency (see [fig. 20](#)).

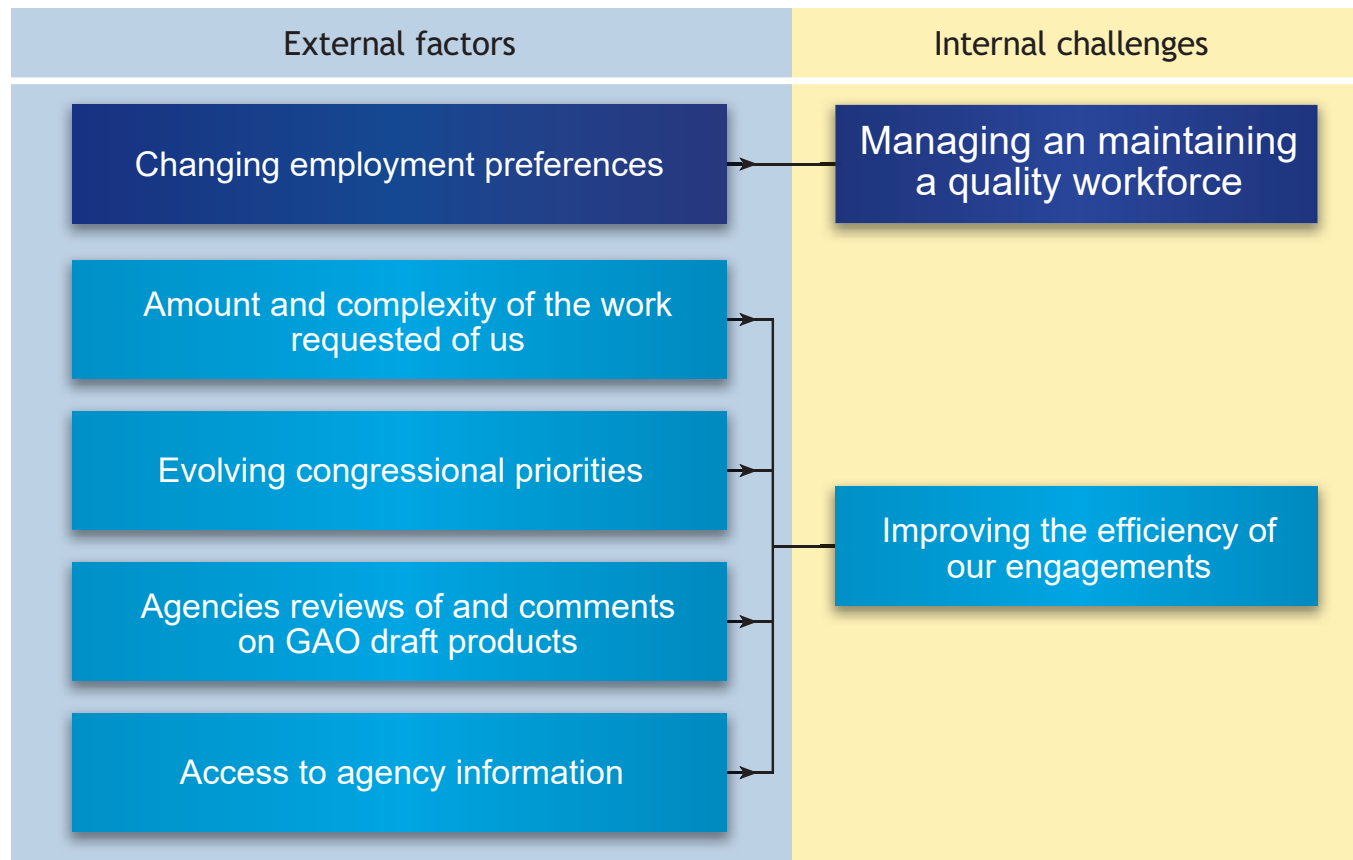
Augmenting resources. GAO provided training and coaching to managers to improve operational efficiency and

effectiveness. For example, we provided training on project management, change management practices, and risk management techniques. We enhanced the use of standardized templates and structured planning meetings, supplemented by a common planning document, for effective project management collaboration and decision making. In addition, we documented operational processes and procedures to align with the internal control system and fraud risk management at GAO. We also shared best practices for identifying, analyzing, and prioritizing operational risks as they relate to business objectives.

Supporting change. We provided organizational change management training to GAO mission team managing directors. These trainings provided shared insights and lessons learned to help facilitate future organizational transitions, such as our planned change in technology to store and manage documents.

Fine-tuning our work processes. We took steps to enhance the effectiveness of our operations-related processes by reviewing lessons learned from our long-standing engagement efficiency initiative.

Figure 20: External Factors That May Impact Some Internal Challenges



Source: GAO. | GAO-25-900570

Mitigating External Factors

For FY 2024, GAO produced substantial benefits for every dollar invested in us and supported congressional oversight across a wide array of government programs and operations. We did so while navigating the following six external factors, some of which will likely remain relevant in the coming years.

Managing the Amount and Complexity of the Work Requested of Us

Demand for our work remains high, as is evidenced by the over 227 mandates and 341 requests GAO received in FY 2024. The issues that we are asked to examine are often complex, nuanced, and involve multiple agencies.

GAO gives the highest priority to work that the Congress calls for in laws, congressional resolutions, conference reports, and committee reports (collectively called mandates). We give the second-highest priority to work requested by committee or subcommittee chairs or ranking members. In FY 2024, more of our work was a result of committee requests than mandates. However, some laws contain many mandates for GAO. For example, the FY 2024 National Defense Authorization Act and its associated reports contained 115 provisions for GAO to conduct work.

The volume and complexity of the work, combined with the time it can take to complete objective, balanced, and rigorous analyses that meet government auditing standards, means that it may take months before we are able to begin new work. We have also seen an increase in requests for short-term technical assistance, such as data analysis and comments on proposed legislation. This type of assistance allows GAO to provide real-time information to the Congress but may require us to temporarily shift resources from mandated and requested work.

To manage the demand for our services, we continuously communicate with our clients to understand their priorities, sequence and scope work to meet those priorities, ensure quality while being timely, and update clients regularly. We also explore various ways to communicate information in a timely manner, including the use of 2-page quick-read products and our new product that is intended to provide information in a concise question and answer format. Additionally, we are collecting data to analyze our technical assistance services. Having a better understanding of what types of services we provide and the frequency with which we provide them will help us better meet client demand for GAO's policy expertise.

Ensuring Our Work Meets Evolving Congressional Priorities

To ensure our work supports the highest legislative and oversight priorities, the Comptroller General and other senior officials frequently communicate with our congressional clients. For example, we regularly communicate with the Congress before mandates are passed to clarify reporting requirements.

Statutory mandates are beneficial because they result in work that is bicameral and bipartisan, and reporting dates provided in law can help guide staffing and resource allocation. However, the specificity of mandated due dates can limit our ability to provide just-in-time assistance. In some cases, mandated reporting requirements on other work do not have an end date (i.e., a sunset provision). In these cases, we work with the Congress to set reporting dates. We also work with the Congress to revise or repeal mandates that would result in GAO duplicating work done by others, where there is evidence that the program has been assessed or an issue has been remedied, or where the Congress's priorities have changed. As a result of this work, in FY 2024, these efforts resulted in our closing one mandate.

The Congress also provides special appropriations to GAO to oversee how specific federal funds are spent, such as funding for Ukraine and through the Inflation Reduction Act and the Infrastructure Investment and Jobs Act. GAO has completed more than 37 audits on Ukraine and inflation reduction and infrastructure spending, with more than 87 audits ongoing and planned for FYs 2025 and 2026. Given the amount of federal funding the Congress provided and the timelines for distributing and using these funds, our oversight will continue for many years and result in dozens of audits. To prioritize work under these mandates and ensure our plans meet the Congress's needs, we have consulted with the committees of jurisdiction and congressional oversight committees on their priorities and regularly update them on our ongoing and planned work.

GAO also surveys congressional staffers on the usefulness and timeliness of our products. While we have refined survey questions and the delivery platform to make it quicker and easier for staffers to respond on their mobile devices, the survey response rate remains low. Nevertheless, we believe that providing congressional staff the opportunity to share their views on the usefulness and timeliness of GAO products is an important client feedback mechanism. In addition to the survey, GAO uses a variety of mechanisms to solicit feedback from all staffers on our work and will continue to consider additional approaches.

Providing Education and Outreach to Support All Members of the Congress

While GAO accepts requests from all members of the Congress, the volume of work from mandates and committee requests leaves limited resources for us to conduct audits and prepare formal reports requested by individual members. Recognizing this gap, GAO has taken several steps to better meet the information and oversight needs of individual members and to provide staffers with onsite education and outreach.

In January 2024, GAO opened an office in the Agency Connection Center, located in the Longworth House Office building. Our staff are available 5 days a week in the Longworth office to answer impromptu questions or connect congressional staff to GAO's subject-matter experts. GAO's Chief Scientist and appropriations lawyers also hold weekly office hours in Longworth, during which any Hill staff can meet with them. In FY 2024, GAO has also held nine events in the Longworth space intended to further enhance Hill staff knowledge, including discussions on AI data integrity and fraud risks to the federal government.

In February 2024, GAO also launched its Ambassador program. Through this program, GAO senior executives are assigned as ambassadors to the offices of members who are neither committee nor subcommittee chairs or ranking members. Ambassadors are responsible for periodically reaching out to their member offices about GAO services and work products.

To further support individual members with their committee assignments, GAO also now distributes final reports to all committee members. Finally, GAO has partnered with the Congressional Staff Academy to deliver foundational training to House staff on GAO operations, contracting, and conducting oversight. As we work to increase awareness of GAO's availability on the Hill and build our education and outreach programming, we will identify additional ways to reach staffers.

Addressing Changing Employment Preferences to Attract Highly Qualified Staff

To attract and maintain the talented and diverse workforce necessary to meet the volume of work the Congress requests from us—including broadening our science and technology expertise—GAO must adapt to the changing nature of employment practices. GAO has consistently ranked among the top agencies in the Best Places

to Work in the Federal Government rankings since 2005 and has placed first among all mid-size agencies for the last 4 years. GAO's mission, people values, reputation as an employer of choice, and arrangements for flexible work environments enhance our ability to attract and retain the talent required to meet congressional needs.

These factors have enhanced our ability to serve the Congress by increasing our capability to retain and recruit a talented workforce. For example, we hired 1,063 paid intern positions between FYs 2020 and 2024 and 1,246 full-time employees during the same period.

Additionally, we have been able to attract highly qualified candidates with impressive science, technology, and cybersecurity backgrounds. For example, we have tripled the size of our STAA team from 49 at its inception in 2019 to 166 at the end of FY 2024. Similarly, we continue to grow our Information Technology and Cybersecurity team to help assess the cybersecurity challenges facing the nation. This team has an additional 200 IT specialists and computer scientists, who lead our work in those areas.

Our continued growth—including hiring entry-level and mid-career specialists from across the nation—is commensurate with our goals to bolster our strategy for interdisciplinary science and technology policy analysis. We will continue to examine federal hiring and workplace flexibilities to ensure we attract the highly skilled workforce needed to meet the needs of the Congress.

Agency Reviews of and Comments on GAO Draft Products

Given the scope and complexity of our work, formal comments from audited agencies are an important step in our audit process. Through the agency comment step, agencies can provide feedback on our draft reports to

help ensure their accuracy and the feasibility of implementing GAO's recommendations.

In addition, draft products potentially containing controlled unclassified information or classified information are required to undergo agency sensitivity and security reviews. GAO relies on these agency reviews, as they help ensure that this information is appropriately protected, while enabling GAO to provide robust reports to the Congress. However, these reviews can sometimes take months, affecting GAO's ability to provide information to the Congress in a timely manner.

GAO has experienced delays receiving agency comments and the results of sensitivity and security reviews from both DOD and the intelligence community. As we recently reported, between November 2023 and May 2024, DOD was late in submitting 51 percent of agency comments, 65 percent of sensitivity reviews, and 50 percent of security reviews.¹⁵

With respect to the intelligence community, ODNI has generally not provided formal comments on GAO draft products, and we have experienced delays in receiving the results of ODNI sensitivity and security reviews. ODNI has made some improvements that we hope will shorten timelines for these reviews. We will continue to monitor these issues and work with both DOD and the intelligence community to make and maintain improvements in the years to come.

Access to Agency Information

Access to agency information plays an essential role in our ability to report on issues of importance to the Congress and

¹⁵The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 included a provision for GAO to report every 6 months, over a 2-year period, on the extent to which DOD submitted agency comments and sensitivity/security reviews in a timely manner and in accordance with GAO protocols. Pub. L. No. 117-263, § 1064 (2022). GAO issued its third report in response to this provision in August 2024. GAO, *DOD Reviews and Responses to GAO Reports: Third Semiannual Report Examining Delays*, [GAO-24-107281](#) (Washington, D.C.: August 8, 2024).

the American people. For the most part, federal departments and agencies continue to be cooperative in providing us access to requested information or working with us toward an accommodation that will allow our work to move forward.

Access issues arise for a few reasons, reflecting variation in the agencies from which we seek information and in the requested information itself. Some issues are straightforward, such as those stemming from basic questions about GAO's authorities and processes for safeguarding information. Others are more complicated, such as those involving GAO's access to sensitive information central to government programs or activities.

In 2024, we filled the position of GAO's Chief Data Officer to oversee the management and governance of data within the agency, including data obtained from agencies for GAO engagements. Large datasets may be valuable for rigorous quantitative analyses for comprehensive reports on complex issues. Obtaining access to and effectively using such datasets, particularly those containing sensitive information, often comes with legal, methodological, and IT issues that require a multidisciplinary approach. Initiatives of the Chief Data Officer will enhance GAO's ability to provide agencies assurance of our compliance with statutory obligations and data-related commitments and should facilitate GAO's access to information.

During regular outreach to agency leadership, the Comptroller General and General Counsel discuss the importance of thorough and timely responses to GAO's requests for information. In 2024, we monitored changes in personnel and priorities within the executive branch to identify circumstances necessitating additional outreach. These meetings

provided a foundation for discussion and resolution of protracted access issues that require elevation to the most senior officials at GAO and the audited entity. We are also working with relevant congressional committees to keep them informed and to facilitate our access to information across agencies.

GAO is reporting a new issue for FY 2024 involving access to the Department of Education's information. Across multiple audits, the Education regularly delayed providing information to which GAO has statutory access. In addition, we have experienced delays in scheduling interviews, such that our ability to interview knowledgeable Education officials in a timely fashion has been restricted.

We have regularly engaged with Education's program offices and its Office of General Counsel regarding the delays, progressively elevating the discussions up to the highest level of Education's leadership. Ultimately, we have generally obtained the information necessary to conduct our audit. However, the delays have significantly impeded our ability to complete our work in a timely manner.

The House Appropriations Committee, in its report accompanying the Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2025 (H.R. Rep. 118-585), has also noted the impact Education's delays have had on congressional oversight and has directed Education to timely comply with all GAO requests for information. We will continue to proactively engage with Education's leadership and with relevant congressional committees to facilitate our access to Education's information. We remain committed to resolving these issues and obtaining timely and efficient access to all information needed for our work.

Office of the Inspector General

GAO's OIG independently conducts audits and investigations of GAO programs and operations. During FY 2024, the OIG continued work on two audits for which it plans to issue reports in FY 2025. All OIG reports and publications are available on [GAO OIG's website](https://www.gao.gov) or at <https://www.oversight.gov>. Further, on Thursday, September 5, 2024, the OIG submitted its Biennial Work Plan for FYs 2025 and 2026 to GAO. This work plan reflects a risk-based assessment and may be adjusted to reflect emerging issues and priorities.

In addition, the OIG manages a contractor-run hotline for use by employees, contractors, and the public. The hotline is one of the primary sources of complaints or information for identifying suspected fraud and other problems, abuses, and deficiencies relating to GAO programs and operations.

Separate from FraudNet, which supports accountability across the federal government, complainants can access the OIG hotline online or by telephone at 1-866-680-7963. Individuals may remain anonymous and are protected from retaliation. The OIG investigates complaints that contain credible allegations of the possible violation of law, order, policy, or regulation involving GAO operations or employees. These investigations can substantiate an allegation, find the allegation to be unsubstantiated, or conclude that insufficient evidence exists for criminal, civil, or administrative action. In FY 2024, the OIG initiated 13 investigations and closed 14 investigations.

The OIG has self-initiated certain inquiries focusing on potential areas of vulnerability. Using data analysis, the OIG locates outliers or areas of concern that require targeted investigative methods. In FY 2024, the OIG continued work on one self-initiated inquiry.

The results of the OIG's work, and actions taken by GAO to address OIG recommendations, are highlighted in the [OIG's Semiannual Reports to the Congress](#). They are also available at <https://www.oversight.gov>.

OIG Recommendations

In FY 2024, the OIG closed both recommendations from its June 2023 audit report: *Information Technology Assets: Risk Assessment Could Inform Inventory Activities during Future Disruptions*, OIG-23-1. The OIG recommended the Comptroller General direct the Infrastructure Operations Managing Director to develop and document procedures to

- Update or revise IT asset fraud risk profiles when unexpected or unanticipated events occur, and
- Ensure appropriate risk-based assessments are completed when planning to implement an alternative to GAO's full annual inventory to ensure samples are targeted to the highest-risk IT assets.

Infrastructure Operations updated its *Facilities Management and Services Standard Operating Procedure: GAO Annual Personal Property Inventory* to provide guidance on proactively reviewing and updating fraud risk profiles when unexpected or unanticipated events occur and conducting risk-based assessments when a full annual inventory is not possible.

The OIG does not currently have any open recommendations for GAO. For the IG's comments regarding GAO's management challenges assessment, see [Part IV](#) of this report.



Source: McCarony/stock.adobe.com | GAO-25-900570

Future Challenges and Priorities

For decades, GAO has engaged in strategic foresight to help identify issues of greatest national importance for the Congress and to guide our work. In 2018, GAO established the Center for Strategic Foresight to identify major emerging issues, challenges, and opportunities in making government more efficient, effective, and responsive. With support from the Center for Strategic Foresight, GAO identified [12 broad trends](#) affecting government and society in our most recent strategic plan, including uncertainties and implications associated with those trends. These trends highlight the need for forward-looking information and attention to emerging issues in numerous domains. The federal government faces multiple current and future challenges, several of which we highlight below.

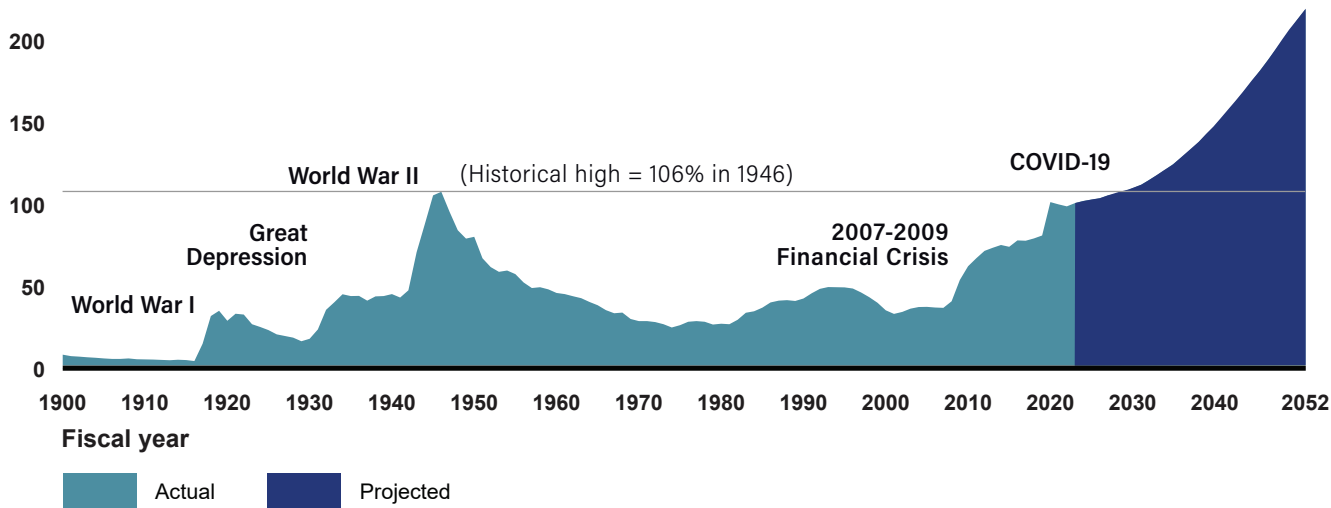
The Nation's Unsustainable Fiscal Future

Projections from the administration, the Congressional Budget Office, and GAO all show that current fiscal policy is unsustainable over the long term. Federal debt held by the public will continue to grow faster than the economy because the government continuously borrows to finance an increasingly large gap between government spending and revenue. In February 2024, we reported that debt held by the public was about 97 percent of GDP at the end of FY 2023. GAO projects that debt held by the public will reach its historical high of 106 percent of GDP by 2028. GAO also projects that debt held by the public will grow more than twice as fast as the economy over a 30-year period, reaching 200 percent of GDP by 2050, absent any changes in revenue and spending policies (see [fig. 21](#)).

Figure 21: Debt Held by the Public Projected to Grow Faster Than GDP

Percentage of gross domestic product

250%



Source: Congressional Budget Office data and GAO simulation. | GAO-25-900570

GAO has previously suggested that the Congress develop a plan to address the government’s fiscal outlook and promote fiscal sustainability. A sustainable fiscal policy would lead to debt held by the public growing at the same—or slower—rate than the economy. To achieve this, spending and revenue policies will need to be aligned to address persistent deficits and reduce the nation’s borrowing needs. GAO’s work has identified several potential elements of a long-term fiscal plan:

- Establish fiscal rules and targets;
- Consider alternative approaches to the current debt limit;
- Review all spending and revenue policies;
- Address financing gaps for Medicare and Social Security; and
- Pursue other opportunities to improve fiscal responsibility

In the interim, we will continue to monitor the nation’s fiscal health and provide near-term options for improving the nation’s fiscal condition. (See our [America’s Fiscal Future](#) website for more information.)

Impacts of Evolving Science and Technology

Innovations in science and technology can provide tremendous benefits to the American people. For example, AI could transform virtually all sectors of American life by speeding up decision-making and automating tasks. However, such changes can also lead to negative effects on privacy, equity, cybersecurity, and job security.

Since its establishment in 2019, STAA has served as a crucial resource for the Congress in understanding both the promise and the risks of emerging innovations. Its growing portfolio of work includes (1) technology assessments on generative AI, weather modification, and in-space servicing; (2) performance audits on funding and safeguarding federal research, federal use of generative AI, and patent system oversight; and (3) 2-page Science & Tech Spotlights explaining the latest trends, including textile recycling and at-home diagnostic tools for Alzheimer’s and Parkinson’s disease.

GAO's Innovation Lab continues to apply a hands-on approach to explore data science and emerging technology through experiments. By adapting generative machine learning models, applying immersive technologies, and using other data-centric ideas, the Innovation Lab is working on issues related to improper payments, improving information and evidence collection, and increasing efficiency.

STAA's goals include increasing the network of experts who can help inform our work. We are also working to improve access to and absorption of our work through continuous outreach to the science and technology community and the Congress. In FY 2024, STAA provided or supported over 90 instances of technical assistance to congressional members or staff, including establishing new relationships.

We routinely provided quick turnaround, informal assistance by providing input to draft legislation and questions for hearing witnesses, participating in Member Roundtables, and providing expertise on technical issues such as biosecurity, quantum computing, fusion energy, AI and emerging technology, and data analytics. For example, as the Congress considers AI issues, STAA has served as a critical resource—both by providing comments on draft legislation and sharing our expertise on AI. Similarly, we provided technical assistance to several committees on high-risk virus research. STAA will continue to provide timely technical assistance to congressional staff.

Additionally, we are strengthening our outreach to congressional staff to ensure GAO is meeting their needs for science and technology information. For example, GAO's Chief Scientist hosts weekly office hours and monthly science and technology events at our Longworth Agency

Connection Center to discuss topics such as genetic engineering and synthetic biology, and U.S. competitiveness in science and technology. The Chief Scientist also issues a quarterly science and technology newsletter to congressional staff. Since early 2024, STAA has also led quarterly meetings with House Science, Space, and Technology staff to discuss ongoing and future planned work and obtain continuing insights on the Committee's science and technology priorities. For these meetings, GAO staff with different policy expertise, such as cybersecurity and space, join STAA staff to help provide policy context for emerging science and technology issues.

Cybersecurity of Systems, Critical Infrastructure, and Sensitive Data

Escalating threats, including new and more destructive attacks from around the globe, highlight the critical and persistent need for effective cybersecurity. Our work will continue to assess:

- (1) The development and execution of a comprehensive national cybersecurity strategy and the establishment of leadership needed to perform effective oversight;
- (2) The security of federal information systems, such as the ability of key agencies to detect, prevent, address, and respond to security incidents;
- (3) The cybersecurity of critical infrastructure, such as federal agencies' efforts to help enhance the security of information systems owned by both the public and private sectors; and
- (4) Efforts being taken by the federal government to protect privacy and sensitive data, including personally identifiable information.

The Federal Government's Fiscal Exposure Due to Climate Change Risks

Climate change poses risks to many environmental and economic systems and creates a significant fiscal risk to the federal government. For example, in FYs 2015 to 2024, selected appropriations for disaster assistance totaled about \$448 billion. Disaster costs are projected to increase as certain extreme weather events like drought or extreme rainfall become more frequent and intense due to climate change, according to the U.S. Global Change Research Program and the National Academies of Sciences, Engineering, and Medicine.

Our related work will assist the Congress by:

(1) Evaluating government-wide action to reduce fiscal exposure to climate change in the five areas identified in our High-Risk List, including the federal government's role in providing disaster assistance, insuring property and crops, and owning or operating infrastructure.

(2) Enhancing the climate resilience of federal programs and critical infrastructure. We will continue to identify opportunities to prepare federal programs and activities for potential climate hazards by applying the three principles of [GAO's Disaster Resilience Framework](#)—information, integration, and incentives. For example, we have ongoing work related to building climate resilience into U.S. Army Corps of Engineers (USACE)-funded flood risk management infrastructure projects.

(3) Providing oversight of the transportation, water, wastewater, and electric-grid infrastructure resilience programs created by the Infrastructure Investment and Jobs Act. In doing so, we will review discretionary grant programs

that consider resilience and related factors as part of the award process.

(4) Conducting oversight of the tens of billions of dollars in funding and tax credits for greenhouse gas emissions reduction efforts and electric vehicle adoption provided by the budget reconciliation act, commonly known as the Inflation Reduction Act of 2022.

DOD and Health Care Challenges

We will also continue to assist the Congress with:

(1) Analyzing military personnel funding, military health system reforms, factors affecting the working environment, and quality of life issues like housing, the military justice system, and facilities management. We will evaluate the U.S. military's ability to operate in a contested environment against near-peer adversaries in the Pacific and Europe, as well as the military's efforts to staff, equip, train, and sustain forces ready to meet national security needs. We will evaluate DOD's cyberspace operations, capacity to protect classified information, the structure and governance of the nuclear deterrent forces, the organization and planning for special operations and sensitive activities, and the capacity for planning and conducting space operations. We will also evaluate DOD's and the Intelligence Community's vetting of individuals for security clearances.

(2) Examining the sustainability and integrity of Medicare and Medicaid, and assessing health care at the VA, DOD, and Indian Health Service. Health care spending now accounts for around 27 percent of the federal budget and is one of the fastest growing federal expenditures. The aging of the population and increasing health care spending per person are the projected drivers of future growth.

SERVING CONGRESS AND THE NATION

PART II

Performance Information

Part II

Performance Information



Source: Christian Hinkle/stock.adobe.com. | GAO-25-900570

Performance Information by Strategic Goal

In the following sections, we discuss how each of our four strategic goals contributed to our FY 2024 performance results. 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. We also provide examples of accomplishments for each goal and many of the strategic objectives. Agency-wide measures are discussed in [Part I](#)

of this report. For goal 4—our internal goal—we present selected work and accomplishments for that goal’s strategic objectives.

There were no changes in how we measured our financial, other benefits, and testimony measures during FY 2024.



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Strategic Goal 1

Address Current and Emerging Challenges to the Well-being and Financial Security of the American People

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. Our multi-year (FYs 2022-2027) strategic objectives under this goal are to provide information that will help address:

- Health care needs;
- Lifelong learning;
- Benefits and protections for workers, families, and children;
- The financial security and well-being of an aging population;
- A fair, responsive and effective system of justice;
- Housing finance and viable communities;
- A stable financial system and sufficient consumer protection;

- Stewardship of natural resources and the environment;
- A viable, safe, secure, and accessible national physical infrastructure; and
- The federal government's responsibilities to Tribes, their members, and individual descendants.

These objectives, along with the performance goals and key efforts that support them, are discussed fully in our [strategic plan](#).

The work supporting these objectives is performed primarily by our staff in the following teams: Education, Workforce, and Income Security; Financial Markets and Community Investment; Health Care; Homeland Security and Justice; Natural Resources and Environment; and Physical Infrastructure.

Example of Work under Goal 1

Improving Oversight of Foreign Drug Manufacturing. In February 2024, we testified that the FDA has faced persistent challenges overseeing foreign drug manufacturing. FDA is responsible for ensuring the safety and effectiveness of all drugs marketed in the U.S., regardless of where they are produced. An increasingly global supply chain and disruptions caused by the COVID-19 pandemic have complicated FDA’s oversight of the more than 4,800 establishments manufacturing drugs for the U.S. market. FDA reported that 58 percent of establishments manufacturing drugs for the U.S. market were located overseas as of October 2022. A critical element in FDA’s oversight of overseas manufacturing is its inspection of foreign manufacturing establishments. FDA has faced challenges related to vacancies among investigators available to conduct foreign inspections. In our related January 2022 report, we recommended that FDA fully develop tailored strategies—including detailing implementation steps and time frames—to ensure it has a sufficient foreign inspection workforce. FDA has made progress implementing strategies in response to this recommendation, and we continue to monitor its progress towards fully addressing the recommendation. ([GAO-24-107359](#))



Source: U.S. House of Representatives, Committee on Energy and Commerce, Subcommittee on Oversight and Investigations. | GAO-25-900570

Mary Denigan-Macauley, Director, testified on improving oversight of foreign drug manufacturing.

To accomplish our work under these strategic objectives in FY 2024, we conducted engagements, audits, analyses, and evaluations of programs at major federal agencies. As shown in [table 15](#), we exceeded our Goal 1 targets for financial and other benefits, and fell short of our target for testimonies.

Table 15: Strategic Goal 1’s Annual Performance Results and Targets

Performance measure	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024 target	2024 actual	Met/ not met	2025 ^a target
Financial benefits (dollars in billions)	\$60.6 ^a	\$66.8 ^a	\$48.0 ^a	\$10.3	\$13.6	\$9.5	\$45 ^a	Met	\$13.5
Other benefits	245	296	320	307	314	273	338	Met	276
Testimonies	43	22	33	30	21	41	26	Not met	41

Source: GAO. | GAO-25-900570

Note: Goals 1 through 3 do not sum to the total agency-wide targets, as we have left a portion of the targets unassigned. Experience leads us to believe that we can meet the agency-wide targets, but we cannot always accurately predict under which goals.

^aIn FYs 2019, 2020, 2021, and 2024 we achieved some unexpectedly large financial benefits; however, we do not expect this level of results in FY 2025.

We consider many factors, as described in [Part I](#), to set our targets. To help us examine trends for these measures over time, one factor we consider is their 4-year average, which minimizes the effect of an unusual level of performance in any single year. These averages are shown below in [table 16](#).

Table 16: Four-Year Rolling Averages for Strategic Goal 1

Performance measure	2019	2020	2021	2022	2023	2024
Financial benefits (dollars in billions)	\$38.8	\$50.6	\$57.0	\$46.4	\$34.7	\$29.2
Other benefits	264	267	281	292	309	320
Testimonies	43	39	35	32	27	28

Source: GAO. | GAO-25-900570

The following sections describe our performance under Goal 1 for each of our quantitative performance measures and the targets for FY 2025.

Financial Benefits

The financial benefits reported for this goal in FY 2024 totaled \$45 billion, exceeding our \$9.5 billion target by \$35.5 billion. Financial benefits contributing to this total included program savings associated with reducing compensation to federal crop insurance providers (which saved \$9.9 billion over several years) and saving \$2.1 billion in SBA COVID funds. We set our FY 2025 target at \$13.5 billion based on recent performance and discussions with the Goal 1 teams on what they believe can be achieved based on past, ongoing, and expected work.

Example of Goal 1's Financial Benefits

Recovering Payments from the Provider Relief Fund. The Provider Relief Fund was established to reimburse providers for health care expenses or lost revenue due to COVID-19. HHS's Health Resources and Services Administration oversees this fund. This includes ensuring that payments went to eligible providers and recovering overpayments or unused funds. In 2021, we recommended that this agency finalize procedures and implement post-payment recovery of funds. In 2023, this agency implemented our recommendation, which included implementing fund recovery. In April 2024, we calculated that this saved \$1.3 billion for FYs 2022 and 2023. ([GAO-22-105051](#))

Other Benefits

Other benefits reported for Goal 1 in FY 2024 totaled 338, exceeding our target of 273 by 65 benefits. Goal 1's other benefits were primarily in the areas of public safety and security, public insurance and benefits, and business process and management. We set our FY 2025 target at 276, based on recent performance and discussions with the Goal 1 teams on what they believe can be achieved based on past, ongoing, and expected work.

Example of Goal 1's Other Benefits

Ensuring HUD's Real Estate-Owned Program Strengthens Communities. The Department of Housing and Urban Development (HUD) guarantees home loans to eligible households in some communities to promote homeownership. If one of these properties goes into foreclosure, HUD maintains it under its real estate-owned program for possible sale. One of this program's stated purposes is to strengthen neighborhoods and communities. However, we found in 2021 that HUD did not have a way to measure progress towards this goal and recommended it use metrics to do so. We verified in January 2024 that HUD had implemented such metrics—including prioritizing selling to owner-occupants and nonprofits. ([GAO-21-219](#))

Testimonies

Our senior executives testified 26 times on our Goal 1 work in FY 2024, which fell short of the target of 41 by 15 testimonies. For instance, we testified on the need to (1) reduce deferred maintenance on federal lands and (2) understand Medicare adjustments to physician payments. (See [table 8](#) for selected testimony topics by goal.) We set our FY 2025 target for testimonies for Goal 1 at 41 based on experience in recent years and in anticipation of hearings increasing in the future.

Example of Goal 1's Testimonies

Helping Servicemembers and New Veterans Transition to Civilian Life. Each year, around 200,000 servicemembers transition out of the military. Various federal programs are designed to facilitate this transition, helping servicemembers achieve their education, employment, and other goals. In October 2023, we testified on ways some of these programs could be enhanced. For example, DOD has two programs that help servicemembers get civilian credentials for their military training but does not have enough evidence to show that the programs work. We recommended DOD assess its programs. Additionally, VA's Solid Start program connects new veterans with benefits—such as health care—but it had not collaborated with veterans' organizations to help connect with hard-to-reach veterans. For this program, the VA implemented our recommendation to further collaborate with veterans' organizations to identify and address any outreach gaps. ([GAO-24-107083](#))



Source: U.S. Senate Committees on Armed Services and Veterans' Affairs | GAO-25-900570

John D. Sawyer, Director, testified on enhancing programs to help servicemembers and new service veterans transition to civilian life.

Table 17 contains examples of Goal 1 accomplishments, which include both financial and other benefits.

Table 17: Examples of Goal 1's Accomplishments

Health Care Needs	
Improving Preparedness for Emergency Responders	HHS's Administration for Strategic Preparedness and Response leads the nation's medical and public health response to emergencies and disasters. As part of this role, it organizes, trains, and equips medical responders through the National Disaster Medical System. In 2020, we recommended that this agency address workforce planning and training gaps. In December 2023, we verified that it had taken several actions in response—including revising its workforce target for the number of responders needed and evaluating its trainings. This will help the National Disaster Medical System respond to emergencies and disasters more effectively. (GAO-20-525)
Improving Rural Veterans Access to Mental Health Care	The VHA provides intensive mental health care to veterans with serious mental illnesses, including programs for veterans living in rural areas. In 2023, we made several recommendations—including that VHA update its guidelines for outpatient intensive mental health care to factor in where veterans live, such as drive times to facilities. VHA has implemented our recommendations. For example, in April 2024, VHA provided evidence that it had updated its funding application to target veterans with serious mental illnesses who live in rural areas. This will help ensure veterans in rural areas have access to the mental health care they need. (GAO-23-105544)
Benefits and Protections for Workers, Families, and Children	
Modernizing Disability Benefit Determinations	We have long reported on SSA's struggle to modernize its disability programs. We designated it as a High-Risk area, noting the agency's use of outdated occupation data to evaluate work capacity in deciding to award disability benefits. In June 2024, we testified about these challenges, citing cases where obsolete jobs—such as pneumatic tube operator—were used to deny benefits. The agency subsequently published new guidance and identified 114 occupations that it would no longer cite when denying a disability application. This will help SSA make more informed disability award decisions. (GAO-24-107614)
Financial Security and Well-Being of an Aging Population	
Preventing Falls for Older Adults and Adults with Disabilities	Each year, about 1 in 4 older adults—many of whom may also have a disability—suffers a fall. In 2022, we reported that 9 different federal programs help prevent falls or improve accessibility for these adults. However, these programs need to share more information with each other to effectively reach these groups with resources on fall prevention and home modifications. We recommended that HHS identify a way to share information. HHS launched an interagency coordinating committee, and in FY 2024, developed and posted online several new resources on falls prevention and home modifications. These are important because fall-related injuries not only have serious implications for older adults' health but also have significant financial implications for the health care system. (GAO-22-105276)

Stable Financial System and Sufficient Consumer Protection

Clarifying Protections for Users of Account Aggregation Services

Account aggregators allow consumers to combine information from various financial accounts to simplify money management and then access the information electronically. In March 2018, we reported that financial regulators disagreed on reimbursement for consumers who experienced fraudulent losses while using such services. We recommended the Consumer Financial Protection Bureau and other regulators reach consensus. In October 2023, after consulting with other regulators, the Consumer Financial Protection Bureau proposed a rule on personal financial data rights, stating that consumers using account aggregators retained liability protection for unauthorized transfers. ([GAO-18-254](#))

Stewardship of Natural Resources and the Environment

Strengthening Federal Coordination to Reduce Wildfire Smoke Risks

Smoke from increasingly frequent catastrophic wildfires has created unhealthy air quality for millions of Americans. In March 2023, we found that EPA, the Forest Service, and the Interior Department could better coordinate on reducing wildfire smoke risks. We recommended that these agencies work together to better align their air quality and land management goals. In response, they signed a memorandum of understanding in November 2023 to work together on protecting public health from the impacts of wildfire smoke and enabling land management practices that may reduce the risks of wildfires. ([GAO-23-104723](#))

Cost-effectively Treating Radioactive Waste

DOE must treat about 54 million gallons of radioactive waste at its Hanford Site in Washington State. DOE had planned to immobilize about 20 million gallons of Hanford's less radioactive waste in glass. In 2017, we found that immobilizing this waste in concrete could save billions. We recommended DOE explore this option, and it did. In 2024, DOE and Hanford regulators proposed an agreement under which DOE would treat millions of gallons of low radioactivity Hanford waste using the less costly concrete option. We estimate that this approach will save about \$7.5 billion if DOE can move forward as planned under a finalized agreement with Hanford regulators. ([GAO-17-306](#), [GAO-22-104365](#))

Viable, Safe, Secure, and Accessible National Physical Infrastructure

Improving Federal Efforts to Address the Illegal Aiming of Lasers at Aircraft

Aiming a laser at an aircraft can disorient pilots and is a federal crime. In 2022, we reported that federal agencies could better collaborate on outreach efforts to educate the public about this issue. We also reported that FAA reports to the Congress on laser incidents were incomplete. We recommended FAA explore re-establishing an interagency laser incident working group and improve its reports to the Congress. In 2024 we confirmed that FAA formed a working group to collaborate on laser safety outreach and is including more information in its reports to the Congress. This will help federal efforts to deter and mitigate laser incidents. ([GAO-22-104664](#))

Improving Security Management at the U.S. Capitol

On January 6, 2021, demonstrators attacked law enforcement officers and broke into the U.S. Capitol building, leading to the evacuation of lawmakers and staff. In 2022, we reported that the Capitol Police and its oversight board did not have clear procedures or guidance for requesting emergency support from other entities. The board also did not have procedures for considering physical security recommendations from the Capitol Police. We recommended they develop such procedures. In January 2024, we determined that the Capitol Police and the board had done so, which should improve security management at the U.S. Capitol. ([GAO-22-105001](#))

**Strengthening
Management of the
Affordable Broadband
Program**

Access to broadband is critical for daily life, but its cost may keep some people from accessing it. To make it more affordable for low-income Americans, FCC's Affordable Connectivity Program provided discounts on broadband service and enrolled over 23 million households. In 2023, we recommended that FCC strengthen its management of this program, including its goals, measures, consumer outreach, and fraud-risk management. In 2023 and 2024, we confirmed that FCC improved its management of this program, which should help to ensure that the program's funds were used effectively ([GAO-23-105399](#))

Source: GAO. | GAO-25-900570

Note: It can take several years for our recommendations to result in an accomplishment. We generally claim an accomplishment within 2 fiscal years of the action taken. For financial benefits, we can generally claim up to 5 years of new benefits based on a single agency or congressional action. For more information, see [Appendix II](#).



Source: Damian Sobczyk/stock.adobe.com | GAO-25-900570



Strategic Goal 2

Respond to Changing Security Threats and the Challenges of Global Interdependence

The U.S. faces increasingly complex threats and challenges to securing the homeland. Given the importance of these issues, our second strategic goal focuses on helping the Congress and the federal government in their responses to changing security threats and the challenges of global interdependence. Our multi-year (FYs 2022-2027) strategic objectives under this goal support congressional and agency efforts related to:

- Protecting and securing the homeland;
- Military capabilities and readiness;
- Foreign policy and international economic interests;
- The intelligence community's management and integration; and

- The cybersecurity of the nation.

These objectives, along with the performance goals and key efforts that support them, are discussed fully in our [strategic plan](#). See examples of accomplishments under select objectives below.

The work supporting these objectives is performed primarily by our staff in the following teams: Contracting and National Security Acquisitions; Defense Capabilities and Management; Homeland Security and Justice; International Affairs and Trade; and Information Technology and Cybersecurity.

Example of Work under Goal 2

Improving Efforts to Align Cybersecurity Regulations. In June 2024, we testified on efforts initiated by the administration and Congress to further align cybersecurity regulations among critical infrastructure sectors that are subject to multiple regulations. For example, we reviewed the initial steps taken by the administration and found that it had established national goals for streamlining cybersecurity regulations and requested information from the public on ways to do so. According to the White House, further alignment can lead to better security outcomes at lower costs. Moreover, we testified that without such alignment, adverse impacts, such as additional time and staff hours to resolve conflicts, can occur. We discussed how implementing our prior recommendations and meeting its established time frames are essential to achieving the administration's alignment goals. ([GAO-24-107602](#))



Source: U.S. Senate Committee on Homeland Security and Governmental Affairs | GAO-25-900570

David Hinchman, Director, testified on improving efforts to align cybersecurity regulations among critical infrastructure sectors.

To accomplish our work in FY 2024 under these strategic objectives, we conducted engagements that involved work related to international and domestic programs. As shown in [Table 18](#), we exceeded our Goal 2 targets for financial and other benefits, and fell short of our target for testimonies.

Table 18: Strategic Goal 2's Annual Performance Results and Targets

Performance measure	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024 target	2024 actual	Met/ not met	2025 target
Financial benefits (dollars in billions)	\$147.4 ^a	\$5.9	\$11.9	\$3.2	\$4.8	\$10.9	\$16	Met	10.9
Other benefits	682	646	442	497	462	377	449	Met	377
Testimonies	29	17	16	20	14	17	15	Not met	17

Source: GAO. | GAO-25-900570

Note: Goals 1 through 3 do not sum to the total agency-wide targets, as we have left a portion of the targets unassigned. Experience leads us to believe that we can meet the agency-wide targets, but we cannot always accurately predict under which goals. .

^aIn FY 2019, we achieved one unexpectedly large financial benefit; however, we do not expect this level of results in 2025.

We consider many factors, as described in [Part I](#), to set our targets. To help us examine trends for these measures over time, one factor we consider is their 4-year averages, which minimizes the effect of an unusual level of performance in any single year. These averages are shown below in [table 19](#).

Table 19: Four-Year Rolling Averages for Strategic Goal 2

Performance measure	2019	2020	2021	2022	2023	2024
Financial benefits (dollars in billions)	\$54.4	\$52.6	\$43.9	\$42.1	\$6.4	\$9.0
Other benefits	550	586	572	567	512	463
Testimonies	30	23	22	21	17	16

Source: GAO. | GAO-25-900570

The following sections describe our performance under Goal 2 for each of our quantitative performance measures and the targets for FY 2025.

Financial Benefits

The financial benefits reported for this goal in FY 2024 totaled \$16 billion, which was above our target of \$10.9 billion by about \$5.1 billion. Financial benefits contributing to this total include the Congress reducing DOD's appropriated amounts for FY 2024 for some Operation and Maintenance activities from the amount DOD requested based partly on our analysis (which saved \$1.5 billion) and helping the Air Force reduce costs by investing in virtual training (which saved \$250 million). We set our FY 2025 target of \$10.9 billion based on our recent performance and discussions with the Goal 2 teams on what they believe can be achieved based on past, ongoing, and expected work.

Example of Goal 2's Financial Benefits

Helping Save Funds for the National Flood Insurance Program. In 2008, we reported that the Federal Emergency Management Agency's (FEMA) method for setting National Flood Insurance Program premium rates did not ensure they accurately reflected the risk of loss from flood damage. We recommended FEMA take steps to ensure accurate rates. We also reported in 2013 that FEMA did not have complete data to eliminate some subsidized rates and recommended it obtain the data. In response, FEMA implemented a new rating model that incorporates the data in calculating full-risk rates for all policies, allowing it to justify increases. We estimated in August 2024 that this will save \$1.2 billion from FY 2022-2024 insurance policies. ([GAO-09-12](#), [GAO-13-607](#))

Other Benefits

Other benefits reported for Goal 2 in FY 2024 totaled 449, exceeding our target of 377 by 72 benefits. Many of Goal 2's other benefits were in the areas of public safety and security, business process and management, and acquisition and contract management. We set our FY 2025 target at 377, based on recent performance and discussions with the Goal 2 teams on what they believe can be achieved based on past, ongoing, and expected work.

Example of Goal 2's Other Benefits

Improving the State Department's Emergency Preparedness Abroad. The State Department requires overseas posts to develop, maintain, and annually certify an Emergency Action Plan. These posts are also required to complete emergency preparedness drills to safeguard personnel abroad and certify that they have done so. In November 2021, we found that State did not ensure compliance with these requirements and recommended it do so. We confirmed in FY 2024 that State had implemented our recommendations, which should enable overseas posts to be better prepared in the event of an emergency. ([GAO-22-104354](#))

Testimonies

Our senior executives testified 15 times in FY 2024 on our Goal 2 work, which fell short of the target of 17 by 2 testimonies. Examples of Goal 2 testimonies included the need to (1) address DOD’s military readiness and modernization challenges and (2) improve the federal response, recovery, and mitigation efforts for wildfires. (See [table 8](#) for selected testimony topics by goal.) We set our FY 2025 target for testimonies for Goal 2 at 17 based on experience in recent years.

Example of Goal 2’s Testimonies

Improving the Effectiveness of TSA’s Aviation Screenings. The Transportation Security Administration (TSA) uses passenger and baggage screening technologies to protect the nation’s transportation systems. In October 2023, we testified that the performance of these technologies can degrade over time and TSA does not ensure that its screening technologies continue to meet detection requirements after they have been deployed. Additionally, TSA has faced allegations that some of its passenger screening practices, such as the use of advanced imaging technology, may refer certain passengers more frequently to additional screening than others. In our related December 2019 and November 2022 reports, we made nine recommendations to TSA, including that it develop and implement a process to ensure its screening technologies continue to meet detection requirements after deployment, and assess the extent to which its screening practices comply with agency non-discrimination policies. ([GAO-24-107094](#), [GAO-23-105201](#), [GAO-20-56](#))



Source: U.S. House of Representatives, Committee on Homeland Security, Subcommittee on Transportation and Maritime Security | GAO-25-900570

Tina Won Sherman, Director, testified on improving the effectiveness of aviation screenings.

Table 20 contains examples of Goal 2 accomplishments, which include both financial and other benefits.

Table 20: Examples of Goal 2's Accomplishments

Protect and Secure the Homeland from Threats and Disasters	
Simplifying Assistance for Disaster Survivors	We reported in 2020 that FEMA required that some disaster survivors apply for an SBA loan before applying for certain types of FEMA financial assistance. Survivors reported confusion about the process. We recommended that FEMA assess the process and identify options to simplify it. In March 2024, the agency removed the SBA application requirement. This and other changes made in March 2024 will simplify assistance to disaster survivors and save the government and survivors \$38 million over the next 5 years, including by reducing costs related to completing and reviewing applications. (GAO-20-503)
Improving Communication Among the Capitol Police Board	The Capitol Police Board includes the Chief of the Capitol Police, the Sergeants at Arms of the House of Representatives and the Senate, and the Architect of the Capitol. We reported that board members did not share all threat information with each other prior to the January 6, 2021, attack. As such, we recommended the board specify information-sharing roles and responsibilities so that relevant member agencies have the necessary information to perform security duties. In response, the Board revised its policy in November 2023 to require board members to share threat information with each other in a timely and appropriate manner. (GAO-23-106625)
Military Capabilities and Readiness	
Improving Access in Secure Facilities for People with Disabilities	Sensitive compartmented information facilities are the only facilities authorized for storing, discussing, and using highly classified information. In 2023, we found that ODNI provided agencies with limited guidance to evaluate use of assistive technologies and medical devices for people with disabilities working in these facilities. We recommended that this office issue such guidance. In April 2024, the office issued guidance for evaluating such technologies in these sensitive facilities. This may help ensure consistent procedures to improve access to needed devices for people with disabilities. (GAO-24-107117)
Helping the Air Force Reduce Costs by Investing in Virtual Training	In 2016, after more than a decade of training focused on Middle East operations, the Air Force set goals for fighter aircrews to conduct training for a full range of missions. However, we found that Air Force virtual training plans did not include some desirable characteristics for training programs—like an investment strategy that identified and prioritized needs. We recommended that the Air Force address this issue. In 2017, the Air Force issued a plan and funding strategy that supported investment in a virtual training network. Implementation of this funding strategy saved \$5.2 billion in training costs from FY 2019 to FY 2023. In FY 2024, we calculated that our work contributed to \$250 million of these savings. (GAO-16-864)
Improving DOD's Ability to Conduct Information-Related Operations	DOD's nuclear enterprise includes nuclear forces and the supporting infrastructure and personnel to build, maintain, and control them. In 2021, we found that the key organization responsible for overseeing DOD's nuclear enterprise lacked clear roles, responsibilities, and methods to collaborate with other nuclear oversight organizations and monitor longstanding issues. We recommended that DOD document these roles, responsibilities, and methods. In FY2024, we confirmed that DOD had done so in 2022 guidance. As a result, DOD is better positioned to provide oversight of key issues affecting its nuclear enterprise. (GAO-21-486)

Reducing Unused Funds for DOD's Operation and Maintenance Activities

DOD Operation and Maintenance funds support a wide range of activities—such as sustaining and equipping the military services and purchasing fuel and spare parts. DOD requests hundreds of billions of dollars for these activities each fiscal year. However, we found in 2023 that DOD did not use all the funds it received in FY 2022, and that unused amounts were returned to Treasury from prior fiscal years. The Congress reduced DOD's appropriated amounts for FY 2024 for some Operation and Maintenance activities from the amount DOD requested, including by \$1.5 billion based partly on our analysis. This will help the Congress fund other activities. (Budget Justification Reviews)

Foreign Policy and International Economic Interests

Rescinding Unused Funds from the Millennium Challenge Corporation

The Millennium Challenge Corporation is a federal agency that gives grants to promote economic growth, reduce poverty, and strengthen institutions in developing countries. GAO's FY 2024 budget justification review highlighted the fact that this agency's account has consistently carried over large unobligated balances, averaging \$2.9 billion, since FY 2015. The Congress rescinded \$475 million in unobligated balances from this account in FY 2024. This will allow the Congress to use this money on other federal priorities. (Budget Justification Review)

Improving Assessment and Reporting of Food Assistance

Global food security is an urgent problem, exacerbated by the COVID-19 pandemic. Feed the Future, a global food security initiative led by USAID, aims to reduce global hunger, malnutrition, and poverty. In August 2021, we reported that USAID's public reports on this initiative contained statements that the data did not support. We recommended that USAID improve how it assesses and reports on this initiative. We confirmed in FY 2024 that USAID had addressed our recommendations, which will help communicate this initiative's progress and challenges to the Congress and the public. ([GAO-21-548](#))

Source: GAO. | GAO-25-900570

Note: It can take several years for our recommendations to result in an accomplishment. We generally claim an accomplishment within 2 fiscal years of the action taken. For financial benefits, we can generally claim up to 5 years of new benefits based on a single agency or congressional action. For more information, see [Appendix II](#). The two accomplishments that do not have a report number are based on Budget Justification Reviews, which we do not publish externally. Given the scope, objectives, timing, and sensitivity of Budget Justification Reviews, final products primarily consist of unpublished data sheets or issue papers provided only to relevant committees or subcommittees.



Source: Gorodenkoff/stock.adobe.com. | GAO-25-900570



Strategic Goal 3

Help Transform the Federal Government to Address National Challenges

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 address national challenges. Our multi-year (FYs 2022-2027) strategic objectives under this goal are:

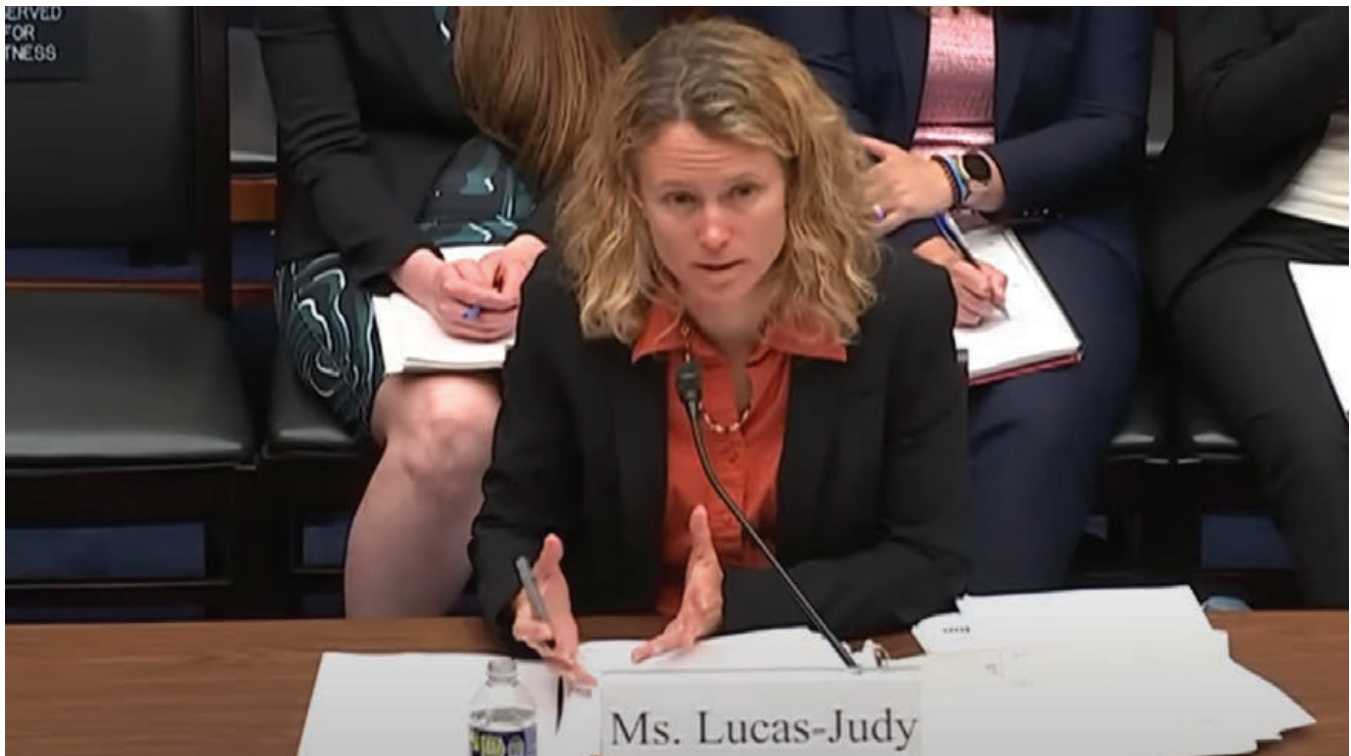
- The government's fiscal condition and opportunities to strengthen management of federal finances;
- Fraud, waste, and abuse and needed improvements in internal controls;
- Crosscutting issues, major management challenges, and program risks; and
- Science and technology issues.

These objectives, along with the performance goals and key efforts that support them, are discussed fully in our [strategic plan](#).

The work supporting these objectives is performed primarily by our staff in the following teams: Applied Research and Methods; Financial Management and Assurance; FAIS; Information Technology and Cybersecurity; STAA; and Strategic Issues. This goal also includes our bid protest and appropriations law work, which is performed by staff in OGC.

Example of Work under Goal 3

Addressing Longstanding Challenges at IRS. In 2022, the IRS was appropriated tens of billions in funding over 10 years to modernize its operations and improve services, among other purposes. We testified in October 2023 about how IRS has struggled with longstanding challenges in providing taxpayer services, processing returns, safeguarding sensitive information, and replacing legacy IT systems. GAO has made a number of recommendations to IRS to address various issues in service and processing, data safeguards, and IT. IRS generally agreed with these recommendations and has taken action to implement many, but others need to be fully addressed. These recommendations include improvements in digitizing information, workforce planning, and increasing contractor oversight. ([GAO-24-107129](#))



Source: U.S. House of Representatives, Committee on Oversight and Accountability, Subcommittees on Government Operations and the Federal Workforce, and Health Care and Financial Services. | GAO-25-900570

Jessica Lucas-Judy, Director, testified on IRS’s longstanding challenges.

To accomplish our work in FY 2024 under these strategic objectives, we conducted foresight work (e.g., examining the nation’s long-term fiscal and management challenges) and insight work focusing on federal programs at high risk for fraud, waste, abuse, and mismanagement. As shown in [table 21](#), we exceeded our Goal 3 targets for financial and other benefits, and fell short of our target for testimonies

Table 21: Strategic Goal 3’s Annual Performance Results and Targets

Performance measure	2019 actual	2020 actual	2021 actual	2022 actual ^a	2023 actual ^a	2024 target	2024 actual	Met/not met	2025 target
Financial benefits (dollars in billions)	\$6.7	\$5.0	\$6.4	\$42.1	\$52.0	\$5.2	\$6.5	Met	\$6.2
Other benefits	491	390	477	458	444	380	445	Met	380
Testimonies	23	18	15	22	22	22	19	Not met	22

Source: GAO. | GAO-25-900570

Note: Goals 1 through 3 do not sum to the total agency-wide targets, as we have left a portion of the targets unassigned. Experience leads us to believe that we can meet the agency-wide targets, but we cannot always accurately predict under which goals.

^aIn 2022 and 2023, we reached \$42.1 and \$52 billion in financial benefits, respectively, due to large financial benefits. However, we do not expect this level of results in 2025.

We consider many factors, as described in [Part I](#), to set our targets. To help us examine trends for these measures over time, one factor we consider is their 4-year averages, which minimizes the effect of an unusual level of performance in any single year and are shown in [table 22](#).

Table 22: Four-Year Rolling Averages for Strategic Goal 3

Performance measure	2019	2020	2021	2022	2023	2024
Financial benefits (dollars in billions)	\$13.6	\$7.2	\$7.5	\$15.1	\$26.4	\$26.8
Other benefits	493	478	468	454	442	456
Testimonies	29	25	21	20	19	20

Source: GAO. | GAO-25-900570

The following sections describe our performance under Goal 3 for each of our quantitative performance measures and the targets for FY 2025.

Financial Benefits

The financial benefits reported for this goal in FY 2024 totaled \$6.5 billion, which was \$1.3 billion above our \$5.2 billion target. Financial benefits contributing to this total include the National Institute on Aging cancelling a project that had unreliable cost estimates (which saved nearly \$300 million) and USDA and VA reducing their improper payments for certain programs (which saved \$73.1 million). We set our FY 2025 target at \$6.2 billion based on discussions with the Goal 3 teams on what they believe can be achieved based on past, ongoing, and expected work.

Example of Goal 3's Financial Benefits

Reducing Costs and Increasing Options at Space Agencies. In 2013, we reported that federal law limited agencies' ability to put government equipment on commercial satellites (hosted payloads) or to have satellites share commercial launch vehicles (ride sharing). Doing so could save the government hundreds of millions of dollars. We suggested that the Congress allow agencies enhanced flexibility to acquire such services. In 2017, the Congress enacted legislation consistent with our suggestion. In FY 2024, we calculated that the National Oceanic and Atmospheric Administration and NASA used such services and saved a total of \$551.61 million on three missions in 2023. ([GAO-13-279SP](#))

Other Benefits

Other benefits reported for Goal 3 in FY 2024 totaled 445, exceeding our target of 380 by 65 benefits. Goal 3's benefits were primarily in the areas of program efficiency and effectiveness, business process and management, acquisition and contract management, and tax law administration. We set our FY 2025 target again at 380, based on recent performance and discussions with the Goal 3 teams on what they believe can be achieved based on past, ongoing, and expected work.

Example of Goal 3's Other Benefits

Reducing Foreign Threats to U.S. Research. Some foreign governments try to acquire U.S. research and technology dishonestly. Protecting federally funded research from such threats is critical. In December 2023, we reported that NIST could not fully implement research security requirements on foreign talent recruitment programs because of delays in receiving guidance from the Office of Science and Technology Policy. We recommended that this office expedite developing and issuing guidelines on these programs. This office issued the guidelines in February 2024, which could help agencies better identify and respond to such threats. ([GAO-24-106074](#))

Testimonies

Our senior executives testified 19 times in FY 2024 on our Goal 3 work, missing the target by 3 testimonies. Among the Goal 3 testimony topics covered were the need to (1) address challenges to lunar landing plans, and (2) mitigate risks of fraud and abuse in aircraft registrations. (See [table 8](#) for selected testimony topics by goal.) We set our FY 2025 target for testimonies for Goal 3 at 22 based on experience in recent years.

Example of Goal 3's Testimonies

Addressing Gaps in Federal Data on U.S. Territories. We testified in June 2024 about gaps in federal data for the U.S. territories—American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands. Most statistical products from the 13 principal federal statistical agencies exclude at least one of the territories. A mix of cost, geography, technical issues, and factors related to agencies' authorizing statutes contribute to the data gaps. Improved data collection for the territories could help to better inform decisions about the allocation and use of resources. However, federal efforts to address the gaps have been limited and uncoordinated. In our related May 2024 report, we recommended that OMB develop a coordinated, government-wide approach to examining and addressing these territorial data gaps. ([GAO-24-107605](#))



Source: U.S. House of Representatives, Committee on Natural Resources, Subcommittee on Indian and Insular Affairs. | GAO-25-900570

Latesha Love-Grayer, Director, testified on gaps in federal data for U.S. territories.

Table 23 contains examples of Goal 3 accomplishments, which include both financial and other benefits.

Table 23: Examples of Goal 3's Accomplishments

Government's Fiscal Condition and Opportunities to Strengthen Management of Federal Finances	
Improving FDIC's Financial Management Processes	As part of our audit of the Federal Deposit Insurance Corporation's (FDIC) financial statements, we identified issues with how it documents contracts and reviews payments. For example, an FDIC manager approved a contractor invoice that did not agree with the contract terms, resulting in an improper payment. We made 8 recommendations to improve such processes at FDIC. In 2024, we reported that FDIC addressed these 8 recommendations. This will help FDIC be better positioned to reduce the risk of improper payments. (GAO-21-420R , GAO-22-105824 , GAO-23-106656 , GAO-24-106490)
Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls	
Assessing Federal Employee Health Benefit Program Participation Eligibility	In FY 2023, we found that OPM did not have a process to identify and remove ineligible family members who were already enrolled in the Federal Employees Health Benefits program. As a result, the program may be spending almost \$1 billion per year on ineligible members. We recommended that OPM identify and remove these ineligible members. In April 2024, OPM issued new guidance that requires agencies to review family member eligibility for a random sample of enrollments during the annual open season. Such guidance could help OPM be better positioned to prevent certain improper payments associated with ineligible family members. (GAO-23-105222)
Reducing Government-Wide Improper Payments	Since FY 2000, we have issued several reports and testimonies on government-wide and agency-specific improper payment issues. These reports identified problems with how agencies estimated improper payments and recommended ways to prevent, detect, and correct these errors. In response to our recommendations, two programs (USDA's Agriculture Risk Coverage and Price Loss Coverage Program and VA's Communications, Utilities, and Other Rent Program) reduced their improper payments in FY 2023. In FY 2024, we determined that these programs avoided paying \$73.1 million in such payments. (GAO/AIMD-00-10 , GAO-12-405T , GAO-22-105715 , GAO-23-106761 , GAO-23-106556)
Managing Fraud Risks in Unemployment Insurance Programs	Unemployment insurance fraud increased substantially after the CARES Act temporary expansions. We found that DOL had not comprehensively assessed fraud risks in alignment with leading practices in GAO's Fraud Risk Framework. We recommended that DOL designate a dedicated entity and document its responsibilities for managing unemployment insurance fraud risks. We confirmed in April 2024 that DOL designated its Chief Financial Officer as the responsible entity and that its most recent integrity strategic plan establishes responsibilities. This should help better manage unemployment insurance program fraud risks. (GAO-22-105051)

Crosscutting Issues, Major Management Challenges, and Program Risks

Improving Cost and Schedule Transparency at NASA

NASA plans to send astronauts to a small space station in lunar orbit, called the Gateway, to support moon landings. In December 2019, we found that there were opportunities for NASA to strengthen its analyses and plans for these moon missions. We recommended that the Gateway program conduct an analysis to determine how likely it was to meet its cost and schedule targets. In December 2023, it completed this analysis, which gave NASA and the Congress more accurate information about the Gateway program's schedule and the resources needed to meet it. ([GAO-20-68](#))

Improving Oversight of Federal IT Projects

The National Institute on Aging initiated a project to improve research into Alzheimer's disease by compiling and analyzing real-world data. We reviewed the project's \$312 million cost estimate and found that it was not reliable. The agency also had not implemented leading project management practices. The Congress urged the agency to pause planned awards for the project, and the agency canceled the project in April 2024. As a result, the National Institute on Aging reduced expenses by nearly \$300 million. It also improved the likelihood of a future successful project by allowing itself time to improve how it estimates costs and manages projects. ([GAO-24-106886](#))

Improving the Transparency of USAspending.gov

We found in 2021 that the Treasury Department did not disclose on USAspending.gov that it does not validate the data it collects from other federal systems. Consequently, such data may not always align with the data standards, definitions, and requirements that OMB and Treasury have established for the website. We recommended that Treasury and OMB make this disclosure on USAspending.gov, and Treasury did so in August 2023. In FY 2024, we confirmed the disclosure appeared on USAspending.gov. This will help users better understand data on [USAspending.gov](#) and reduce the risk that users will draw inaccurate conclusions. ([GAO-22-104702](#))

Science and Technology Issues

Addressing Political Interference in Scientific Decision-Making

Federal science agencies have policies in place that are intended to protect against the suppression or alteration of scientific findings for political purposes. In April 2022, we reported that FDA scientific integrity policies did not define political interference in scientific decision-making or describe how it should be reported and addressed. We recommended that FDA develop and document a political interference definition and reporting procedures. FDA updated its policy to address these issues, which took effect in December 2023. This will help FDA sustain a culture of scientific integrity. ([GAO-22-104613](#))

Supporting the Manufacturing of Energy Storage Technology

The U.S. electricity grid generates electricity and delivers it almost immediately to customers—very little is stored. Adding more energy storage could help utilities meet demand during supply disruptions and recover faster after outages. However, in March 2023, we reported that energy storage technologies face manufacturing challenges and identified options to address them. According to information provided by DOE, the agency considered GAO's work in taking steps to address this issue. For example, DOE provided targeted technical assistance to the energy storage industry in March 2024, which could help overcome these challenges. ([GAO-23-105583](#))

Source: GAO. | GAO-25-900570

Note: It can take several years for our recommendations to result in an accomplishment. We generally claim an accomplishment within 2 fiscal years of the action taken. For financial benefits, we can generally claim up to 5 years of new benefits based on a single agency or congressional action. For more information, see [Appendix II](#).



Source: Nikish H/stock.adobe.com. | GAO-25-900570



Strategic Goal 4

Maximize the Value of GAO by Enabling Quality, Timely Service to the Congress and by Being a Leading Practices Federal Agency

Our fourth strategic goal embraces the spirit of continuous and focused improvement in order to sustain high-quality, timely service to the Congress, while also implementing leading practices in our internal operations. Activities carried out under this goal also address our internal management challenges.

The multi-year (FYs 2022-2027) strategic objectives under this goal are to:

- Empower GAO's diverse workforce to continue to excel in mission delivery through strategic talent management;
- Refine GAO's processes to deliver high-quality results and products, and promote knowledge sharing, government standards, and strategic solutions; and
- Provide modern integrated tools and systems in a secure, collaborative, and flexible environment.

These objectives, along with the performance goals and key efforts that support them, are discussed fully in our [strategic plan](#).

The work supporting these objectives is performed under the direction of the CAO through the following offices: the Controller, Financial Management and Business Operations, Human Capital, ISTS, Infrastructure Operations, the Learning Center, the Professional Development Program, and Field Operations. Assistance on specific key efforts is provided by the Applied Research and Methods, STAA, and Financial Management and Assurance mission teams; and the APQA, CR, Continuous Process Improvement, OGC, OO&I, OPA, and SPEL staff offices.

To accomplish our work under these three objectives, we performed internal studies and completed projects that further the strategic goal.

Examples of Work under Goal 4

Implementing a Flexible Work Program. In FY 2024, we implemented a flexible work program to further expand upon our well-established telework policies. We launched several new systems to manage the program, including a new flexible work application and a new space reservation system. These systems will allow us to collect information on how and where employees are working and leverage real-time data to enhance our space utilization efforts. Additional examples of Goal 4 achievements are included in this section and are also discussed in [Part I \(Internal Management Challenges\)](#).

Table 24 provides examples of Goal 4 accomplishments and contributions.

Table 24: Examples of Goal 4's Accomplishments and Contributions

Empower GAO's Workforce to Excel in Mission Delivery through Strategic Talent Management	
Attract, hire, and retain a diverse, multidisciplinary workforce	<ul style="list-style-type: none"> ■ Leveraged our hybrid recruitment model to continually transform how we recruit diverse talent and access new schools and programs. Emphasized outreach to minority-serving institutions and hosted our inaugural Historically Black Colleges and Universities Day. ■ Hired 188 employees, 75 of whom comprised our entry-level Professional Development Program. ■ Successfully managed a year-round internship program for 197 analysts and operations interns, providing GAO with a continuous pipeline of vetted, well-trained staff to meet agency needs. ■ Issued a new Recruitment, Hiring, and Retention of Individuals with Disabilities and Targeted Disabilities Plan, providing a detailed strategy for making GAO's workplace more diverse, accessible, and welcoming to people with disabilities. ■ Implemented a new entry-level national security program consisting of 20 entry-level analyst hires to boost support for our national security oversight efforts, including work of a sensitive or classified nature.
Provide training and development programs to enhance employee skills	<ul style="list-style-type: none"> ■ Created a new data literacy curriculum catalog for analysts, auditors, and specialists that included trainings on GAO's AI Framework, key data analysis concepts, data visualization, and an introduction to data literacy. ■ Launched an expanded referencing course to help entry-level staff and newly hired senior staff working on engagements gain an understanding of GAO's process for ensuring quality products.
Enhance and sustain a culture of diversity, equity, inclusion, and accessibility	<ul style="list-style-type: none"> ■ Held a roundtable discussion on accessibility with more than 20 experts from the federal government, private sector, and academia highlighting promising practices for advancing accessibility at GAO. ■ Launched a new course on accessibility that trained hundreds of GAO staff on disability rights in the United States, key accessibility practices, and specific actions individuals can take to create a more accessible workplace. ■ Implemented several initiatives in response to the FY 2023 Harassing Conduct Survey results, including hosting monthly lunch and learn sessions, creating "just-in-time" videos on various topics, and ensuring employees can readily access the Harassing Conduct Reporting portal and policy.

Maintain effective relationships with GAO's internal employee organizations

- Worked with the GAO Employees Organization, International Federation of Professional and Technical Engineers Local 1921, to negotiate on a variety of initiatives, including:
 - Continued collaboration with all employee organizations on issues related to implementing GAO's new Future of Work operating status, beginning August 11, 2024.
 - Implemented a new Future of Work e-application system and a new maxiflex work schedule system to help implement the new operating status.

Refine GAO's Processes to Deliver Quality Results and Products and Promote Knowledge Sharing

Continue to enhance outreach to the Congress and audited entities

- Significantly expanded efforts by our Chief Scientist and other GAO subject matter experts to provide additional in-person briefings and office hours at the Longworth House Office Building on Capitol Hill, and quick-turnaround consultations on science, technology, and cybersecurity.
- Broadened and deepened our network of external science and technology experts by increasing presentations at conferences and engagements with the Polaris Council, GAO's advisory group of leading science and technology experts.
- Provided a foundational course on contracting and developed a foundational course on oversight for House staffers to increase familiarity with the processes and tools needed to conduct their work and better serve their members and constituents.
- Enhanced product distribution by creating a tool to identify staff contacts for member offices and send electronic copies of GAO products to all members of the requesting committee or subcommittee.

Enhance GAO's foresight and strategic planning capacity

- Expanded CAE's portfolio of highly regarded courses focused on key auditing skills while serving a record number of participants in the U.S. accountability community.
- CAE assisted 13 overseas accountability offices, enhancing their capacity to perform their work in accordance with standards and increasing government transparency and accountability.
- Expanded an internal Foresight Network among GAO executives and mission teams to help them focus on emerging issues affecting their work areas.

Develop and continually improve government auditing standards

- Issued the 2024 revision of *Government Auditing Standards*, also known as the Yellow Book, which provides a framework that auditors around the world use to perform high-quality audit work when reviewing government programs and spending.
- Collaborated with the Council of the Inspectors General on Integrity and Efficiency to update the Financial Audit Manual and issued specific guidance related to auditing government land.
- Collaborated with the Joint Financial Management Improvement Program to issue the report *Harnessing Blockchain in the Federal Government: Key Considerations for Financial Management and Information Systems*.

Enhancing information sharing for the domestic and international accountability community

- Planned, managed, and executed meetings of the annual National Intergovernmental Audit Forum, Educator Advisory Panel, and Domestic Working Group, and planned and facilitated virtual regional forum events across the country.
- Partnered with the International Monetary Fund, World Bank, Organization for Economic Cooperation and Development, and INTOSAI to launch a global project focused on the independence of supreme audit institutions.
- Delivered a comprehensive curriculum to equip and empower GAO's visiting international fellows with the technical skills and leadership capabilities needed to excel in their auditing roles.

Leverage data, technology, staff, and process improvements to enhance GAO's communications, processes, and programs

- The [WatchBlog](#), celebrating its 10th year, exceeded 1 million views for the second fiscal year in a row and won the Center for Plain Language's 2024 ClearMark Award for blogs and summaries.
- Developed a prototype tool, using AI, to identify and summarize draft legislative mandates for GAO, which will increase efficiency and reduce manual processes.
- Continued to enhance the prototype application that we previously deployed in FY 2023 to (1) allow for easier analysis of Federal Audit Clearinghouse findings, and (2) predict areas of heightened risk to financial controls across the government.
- Developed guidance for organizing large volumes of text, such as public comments from Regulations.gov, through machine-learning processes, allowing for efficient incorporation into audit work.
- Continued to integrate GAO's enterprise risk management program objectives into policies and processes to help ensure GAO successfully achieves its mission.
- Responded to a contractor's system breach involving GAO employee data by quickly selecting an identity protection services vendor, communicating extensively with employees, and monitoring follow-up activities.
- Efficiently managed a 41 percent increase in employee travel vouchers to support GAO's mission work.

Provide Modern Integrated Tools and Systems in a Secure Environment

Ensure a secure, cost-effective physical and technological infrastructure

- Developed and began to implement a Sustainability and Climate Resilience Strategy to further enhance our efforts to improve the sustainability of our facilities and workspaces—including our historic HQ building—and services, such as converting more than half of our fleet from gasoline to electric or hybrid-electric vehicles.
- Managed an extensive HQ workspace reorganization to prepare for the next phase of space optimization.
- Initiated field office space-optimization planning efforts to continue reducing our physical footprint.
- Continued maintenance of our HQ building to include air-handling unit replacements, ongoing cosmetic refurbishing for collaborative spaces, and awarding a contract for facility maintenance.

Empower staff with collaborative, integrated tools

- Constructed a new secure collaboration space and provided staff technology that allows them to conduct classified and unclassified work in one location.
- Migrated more than 40 percent of our administrative tools, including Microsoft Outlook, to the Cloud, which improves the user experience and enhances collaboration.

Enhance tools that integrate crosscutting enterprise data to facilitate decision-making

- Created data dashboards for senior leaders on several cross-cutting projects, improving timeliness of data delivery and expediting decision-making.
- Updated many HQ conference rooms to allow for effective hybrid meetings via Zoom and Teams.

Enable a dependable, mobile environment

- Created and implemented a flexible work application to manage and monitor our new flexible work program.
- Installed new onsite storage lockers in HQ to support employees working across locations.
- Prepared hundreds of hoteling workspaces with needed technology and office equipment across all locations.
- Onboarded more than 450 new employees, providing them the technology they need to succeed in a hybrid environment.

Source: GAO. | GAO-25-900570

SERVING CONGRESS AND THE NATION

PART III

Financial Information

Part III

Financial Information



From the Chief Financial Officer

November 15, 2024

In FY 2024, GAO continued to focus on our mission of accountability, transparency, and oversight. One way we’ve measured our success toward these goals is by continuing to set a standard for excellence in government financial management. Once again, GAO’s financial statements, which are an integral part of our PAR, received an unmodified “clean” opinion. Our independent auditors found that GAO maintained, in all material aspects, effective internal control over financial reporting; there were no reportable instances of non-compliance with the applicable laws and regulations detected during limited testing; and our financial management systems substantially complied with the applicable requirements of FFMA. Although not required, GAO considers the independent auditor’s opinion on internal controls and on the systems compliance with FFMA to be a leading practice.

In addition to our own self-assessment, obtaining an independent, objective assessment of our internal control over financial reporting and on our systems compliance with FFMA helps demonstrate our sound stewardship of the taxpayers’ dollars that have been entrusted to us. Further, I am proud to report that our FY 2023 PAR received the CEAR award from the AGA—our 23rd consecutive award since we first applied in FY 2001.

GAO’s FY 2024 budget increased by \$14.1 million, or almost 2 percent over FY 2023 levels. This funding allowed GAO to augment its talented workforce, bolstering the ability to provide the Congress with expert analysis and testimony on a vast array of government activities. We successfully strengthened staffing in areas of critical concern to the Congress and the nation, including technology assessments, U.S. government cybersecurity capabilities, and government-wide fraud prevention efforts. Supplemental funding, specifically for audits of activities authorized by the American Rescue Plan Act, the Infrastructure Investment and Jobs Act, the Inflation Reduction Act, and certain laws making supplemental appropriations for Ukraine assistance helped to facilitate GAO’s review of these critical functions.

FY 2024 funding also allowed GAO to expand workplace flexibilities, enhance seamless virtual and hybrid meeting and learning capabilities, revise space configurations to enhance team meeting effectiveness and utilization, and enhance IT modernization, security, and deferred maintenance efforts. These activities support our most critical asset, our staff, and modern workforce and workplace goals. They also help GAO be rated as a best place to work, and ensure GAO is successful in meeting our responsibilities to the Congress and American people.

GAO continues to enhance integration and oversight of Enterprise Risk Management, fraud risk management, internal control activities, and High-Risk programs. Under the direction of the Chief Risk Officers, we continued to collaborate with stakeholders to (1) conduct annual risk assessments, validate risk mitigation strategies, and prepare risk profiles for enterprise risks consistent with federal standards and guidance; (2) assess the internal controls over operations, reporting, and compliance; and (3) update fraud risk assessments of High-Risk program areas, consistent with GAO's *Framework for Managing Fraud Risks in Federal Programs*.

The Office of Internal Control (OIC) conducted an entity-wide assessment of key controls in GAO's internal control system, consistent with FMFIA and OMB Circular No. A-123 and its appendices. To validate compliance, effectiveness, efficiency, and the integrity of data, OIC reviewed and tested the controls for key business cycles, such as acquisitions, budget execution, disbursements, financial reporting, human capital/payroll, infrastructure operations, and financial management systems. We also reviewed the independent auditors' reports of our shared service providers and ensured that any issues were addressed with appropriate compensating controls, where applicable.

Our assessment found that GAO complied with the five components and 17 principles of the *Standards for Internal Control in the Federal Government* (Green Book) and provided reasonable assurance that internal control over reporting, operations, and compliance were operating effectively and efficiently for FY 2024. No material weaknesses or significant deficiencies were found in the design or implementation of GAO's internal control system.

Finally, I would like to acknowledge that Karl Maschino departed GAO in July 2024 after 10 years of distinguished service to GAO as Chief Administrative Officer/Chief Financial Officer. I am confident that, as we move forward, GAO will continue the excellent work evidenced by all agency staff, especially those in the Financial Management and Business Operations office and other key areas, as we constantly strive to best manage the resources entrusted to us by the Congress and the American people.



Paul R. Johnson
Chief Administrative Officer/
Chief Financial Officer (Acting)

Audit Advisory Committee's Report

November 8, 2024

The Audit Advisory Committee assists the Comptroller General in overseeing the U.S. GAO's financial operations. As part of that responsibility, the Committee meets with agency management, its Inspector General, and its external auditors to review and discuss GAO's external financial audit coverage, the effectiveness of GAO's internal controls over its financial operations, and its compliance with certain laws and regulations that could materially impact GAO's financial statements. GAO's external auditors are responsible for expressing an opinion on the conformity of GAO's audited financial statements with accounting principles generally accepted in the United States of America. The Committee reviews the findings of the Inspector General and external auditors, and GAO's responses to those findings, to assure itself that GAO's plan for corrective action includes appropriate and timely follow-up measures. In addition, the Committee reviews the draft Performance and Accountability Report, including its financial statements, and provides comments to management who have responsibility for the Performance and Accountability Report. The Committee met three times with respect to its responsibilities as described above. During these sessions, the Committee met with the Inspector General and external auditors without GAO management being present and discussed with the external auditors the matters that are required to be discussed by generally accepted auditing standards. Based on procedures performed as outlined above, the Committee recommends that GAO's audited financial statements, notes, and required supplementary information be included in the 2024 Performance and Accountability Report.



Robert H. Attmore
Chair
Audit Advisory Committee

Independent Auditors' Report



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INDEPENDENT AUDITORS' REPORT

Comptroller General of the United States
U.S. Government Accountability Office

In our audit of the fiscal year 2024 financial statements of U.S. Government Accountability Office (GAO), we found:

- GAO's financial statements as of and for the fiscal year ended September 30, 2024, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America;
- GAO maintained, in all material respects, effective internal control over financial reporting as of September 30, 2024;
- GAO's financial management systems substantially complied with the applicable requirements of the Federal Financial Management Improvement Act of 1996 (FFMIA) as of September 30, 2024; and
- No reportable noncompliance for fiscal year 2024 with provisions of applicable laws, regulations, contracts, and grant agreements we tested.

The following sections contain:

1. Our report on GAO's financial statements, internal control over financial reporting, and on financial management systems' compliance with FFMIA requirements, including an other-matter paragraph related to the prior period financial statements having been audited by a predecessor auditor, required supplementary information (RSI)¹ and other information² included with the financial statements; and
2. Other reporting required by *Government Auditing Standards*, which is our report on GAO's compliance and other matters. This section also includes a summary of GAO's comments on our report.

REPORT ON THE AUDITS OF THE FINANCIAL STATEMENTS, INTERNAL CONTROL OVER FINANCIAL REPORTING, AND SYSTEMS' COMPLIANCE WITH FFMIA REQUIREMENTS

Opinion on the Financial Statements

We have audited the financial statements of GAO, which comprise the balance sheet as of September 30, 2024, and the related statement of net cost, changes in net position, and budgetary resources for the fiscal year then ended, and the related notes to the financial statements (collectively, the basic financial statements).

¹ The RSI consists of the section titled "Financial Information" on page 114 of GAO's Performance and Accountability Report (PAR) and subsections titled "Deferred Maintenance and Repairs for Fiscal Year 2024" and "Land for Fiscal Year 2024" on page 115.

² Other information consists of all the other information included in GAO's PAR, except for the financial statements, the auditors' report, and the RSI.



In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of GAO as of September 30, 2024, and its net cost of operations, changes in net position, and budgetary resources for the fiscal year then ended, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Internal Control over Financial Reporting

We also have audited GAO's internal control over financial reporting as of September 30, 2024, based on criteria established under 31 U.S.C. § 3512(c), (d), commonly known as the Federal Managers' Financial Integrity Act of 1982 (FMFIA). In our opinion, GAO maintained, in all material respects, effective internal control over financial reporting as of September 30, 2024, based on criteria established under FMFIA.

During our FY 2024 audit, we identified deficiencies in GAO's internal control over financial reporting that we do not consider to be material weaknesses or significant deficiencies.³ Nonetheless, these deficiencies warrant GAO management's attention. We have communicated these matters to GAO management and, where appropriate, will report on them separately.

Opinion on Systems' Compliance with FFMIA Requirements

We also have audited GAO's financial management systems' compliance with the requirements of the FFMIA as of September 30, 2024. In our opinion, GAO's financial management systems substantially complied with the three requirements in Section 803(a) of the FFMIA as of September 30, 2024, based on criteria established under FFMIA for federal financial management systems. Our audit does not provide a legal determination of GAO's compliance.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS); standards applicable to financial statement audits contained in Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States; and guidance contained in Office of Management and Budget (OMB) Bulletin 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin 24-02 are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements, Internal Control over Financial Reporting, and Systems' Compliance with FFMIA Requirements* subsection of our report. We are required to be independent of GAO and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matters

GAO's financial statements, internal control over financial reporting, and systems' compliance with FFMIA requirements as of and for the year ended September 30, 2023, were audited by other auditors, whose Independent Auditors' Report thereon dated November 13, 2023, expressed an unmodified opinion on those financial statements, internal control over financial reporting, and systems' compliance with FFMIA requirements. We were not engaged to audit, review, or apply any procedures to GAO's fiscal year 2023 financial statements and accordingly, we do not express an opinion or any other form

³ A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



of assurance on the fiscal year 2023 financial statements, internal control over financial reporting, and systems' compliance with FFMA requirements.

Responsibilities of Management for Financial Statements, Internal Control over Financial Reporting, and Systems' Compliance with FFMA Requirements

Management is responsible for (1) the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; (2) preparing, measuring, and presenting the RSI in accordance with accounting principles generally accepted in the United States of America; (3) preparing and presenting other information included in GAO's PAR, and ensuring the consistency of that information with the audited financial statements and the RSI; (4) the design, implementation, and maintenance of effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; (5) assessing the effectiveness of internal control over financial reporting based on the criteria established under FMFIA; (6) its assessment about the effectiveness of internal control over financial reporting as of September 30, 2024, included in the Management's Assurance Statement on Internal Control over Financial Reporting in the Management's Discussion and Analysis (MD&A) section of GAO's PAR; and (7) implementation and maintenance of financial management systems that are in substantial compliance with FFMA requirements.

Auditors' Responsibilities for the Audits of the Financial Statements, Internal Control over Financial Reporting, and Systems' Compliance with FFMA Requirements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, whether effective internal control over financial reporting was maintained in all material respects, and whether the financial management systems substantially complied with the three requirements in Section 803(a) of the FFMA, and to issue an auditors' report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements or an audit of internal control over financial reporting conducted in accordance with GAAS, GAGAS, and OMB guidance will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgments made by a reasonable user based on the financial statements.

In performing an audit of financial statements, audit of internal control over financial reporting, and audit of systems' compliance with FFMA in accordance with GAAS, GAGAS, and OMB guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements in order to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Obtain an understanding of internal control relevant to the audit of internal control over financial reporting, assess the risks that a material weakness exists, and test and evaluate the design and operating effectiveness of internal control over financial reporting based on the assessed risk. Our audit of internal control also considered GAO's process for evaluating and



reporting on internal control over financial reporting based on criteria established under FMFIA. We did not evaluate all internal controls relevant to operating objectives as broadly established under FMFIA, such as those controls relevant to preparing performance information and ensuring efficient operations. We limited our internal control testing to testing controls over financial reporting. Our internal control testing was for the purpose of expressing an opinion on whether effective internal control over financial reporting was maintained, in all material respects. Consequently, our audit may not identify all deficiencies in internal control over financial reporting that are less severe than a material weakness.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Examine, on a test basis, evidence about GAO's compliance with requirements in Section 803(a) of the FFMIA as outlined in the following areas: (1) federal financial management system requirements, (2) applicable federal accounting standards, and (3) the United States Government Standard General Ledger (USSGL) at the transaction level.
- Perform other procedures we consider necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the financial statement audits.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel. The objectives of internal control over financial reporting are to provide reasonable assurance that:

- Transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and
- Transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error. We also caution that projecting any evaluation of effectiveness to future periods is subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Required Supplementary Information

Accounting principles generally accepted in the United States of America and OMB Circular No. A-136, *Financial Reporting Requirements*, require that the MD&A and other RSI be presented to supplement the basic financial statements. Such RSI is the responsibility of management and, although not a part of the basic financial statements, is required by the Federal Accounting Standards Advisory Board (FASAB) and OMB, who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context.

We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements, in order to report omissions or material



departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the information because the limited procedures we applied do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

GAO's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in GAO's PAR. The other information comprises the information included in GAO's PAR but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Report on Compliance and Other Matters

In connection with our audit of GAO's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditors' responsibilities discussed below.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2024 that would be reportable under GAGAS. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to GAO. Accordingly, we do not express such an opinion.

Basis for Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with GAGAS.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

GAO management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to GAO.

Auditors' Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of laws, regulations, contracts, and grant agreements applicable to GAO that have a direct effect on the determination of material amounts and disclosures in GAO's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all provisions of laws, regulations, contracts, and grant agreements applicable to GAO. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements



The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with GAGAS in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.

GAO's Comments

GAO's comments on this report are included in Appendix A.

Sikich CPA LLC

Alexandria, VA
November 13, 2024



APPENDIX A
GAO's Comments



U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.
Washington, DC 20548

November 13, 2024

Mr. Scott Ing
Principal
Sikich CPA LLC
333 John Carlyle Street, Suite 500
Alexandria, VA 22314

Dear Mr. Ing:

On behalf of the Comptroller General of the United States, thank you for the opportunity to respond to Sikich CPA LLC's draft audit report titled, GAO's Independent Auditors' Report.

We are pleased that Sikich's audit found that GAO's fiscal year 2024 financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. GAO also received an opinion that it maintained, in all material respects, effective internal control over financial reporting and an opinion that GAO's financial management systems substantially complied with the applicable requirements of the FFMA. GAO remains committed to maintaining effective internal control over financial reporting. Also, Sikich found no instances of reportable noncompliance with provisions of applicable laws, regulations, contracts, and grant agreements it tested.

Sincerely,

A handwritten signature in blue ink that reads 'William Anderson'.

William Anderson
Controller

Purpose of Financial Statements, Notes, and Required Supplementary Information

The financial statements on the following pages are the:

- Balance Sheets, which present the amounts we had available to use (assets) versus the amounts we owed (liabilities) and the residual amounts after liabilities were subtracted from assets (net position).
- Statements of Net Cost, which present the annual cost of our operations. The gross costs, less any offsetting revenue earned from our activities, is used to arrive at the net cost of work performed under our four strategic goals and other costs in support of the Congress.
- Statements of Changes in Net Position, which present the accounting items that caused the net position section of the balance sheets to change from the beginning to the end of the fiscal years displayed.
- Statements of Budgetary Resources, which present how budgetary resources were made available to us during the fiscal year and the status of those resources at the end of the fiscal year.
- Notes to financial statements present information that is essential to a user's understanding of the basic financial statements. This includes:
 - Relevant information integral to understanding line items of accrual basis financial statements
 - Context or background information regarding the reporting entity and its activities
 - Past events, current conditions, and circumstances not previously recognized but that may affect operating performance
 - Other information users may need to assess accountability
- Required supplementary information presents certain unaudited information required by Government Accounting Standards which does not appear elsewhere.

Financial Statements
U.S. Government Accountability Office
Balance Sheets

As of September 30, 2024 and 2023

(Dollars in thousands)

	<u>2024</u>	<u>2023</u>
Assets		
Intragovernmental Assets (Note 2)		
Fund Balance with Treasury	\$286,560	\$341,995
Accounts receivable	3,198	3,119
Advances and prepayments	4,831	6,871
Total Intragovernmental Assets	<u>294,589</u>	<u>351,985</u>
Assets With the Public		
Property, plant, and equipment, net (Note 3)	40,050	33,202
Other assets	186	407
Total Assets With the Public	<u>40,236</u>	<u>33,609</u>
Total Assets	<u>\$334,825</u>	<u>\$385,594</u>
Liabilities (Note 4)		
Intragovernmental Liabilities		
Employer contributions and payroll taxes payable (Note 5)	\$3,856	\$8,930
Federal Employees' Compensation Act liability (Note 6)	1,536	1,684
Other liabilities (Note 7)	1,684	1,900
Total Intragovernmental Liabilities	<u>7,076</u>	<u>12,514</u>
Liabilities With the Public		
Accounts payable	9,082	3,646
Federal employee benefits payable	63,605	61,286
Other liabilities (Note 7)	27,340	43,462
Total Liabilities With the Public	<u>100,027</u>	<u>108,394</u>
Total Liabilities	<u>107,103</u>	<u>120,908</u>
Net Position		
Unexpended appropriations	122,852	152,752
Cumulative results of operations	104,870	111,934
Total Net Position (Note 12)	<u>227,722</u>	<u>264,686</u>
Total Liabilities and Net Position	<u>\$334,825</u>	<u>\$385,594</u>

The accompanying notes are an integral part of these financial statements.

Financial Statements
U.S. Government Accountability Office
Statements of Net Cost
For the FYs Ended September 30, 2024 and 2023
(Dollars in thousands)

	<u>2024</u>	<u>2023</u>
Net Costs by Goal		
Goal 1: Well-being / Financial Security of American People		
Gross costs	\$327,312	\$285,909
Less: reimbursable services	<u>(363)</u>	<u>(147)</u>
Net goal costs	326,949	285,762
Goal 2: Changing Security Threats / Challenges of Global Interdependence		
Gross costs	275,737	254,466
Less: reimbursable services	<u>-</u>	<u>-</u>
Net goal costs	275,737	254,466
Goal 3: Transforming the Federal Government's Role		
Gross costs	241,062	222,680
Less: reimbursable services	<u>(14,268)</u>	<u>(11,338)</u>
Net goal costs	226,794	211,342
Goal 4: Maximize the Value of GAO		
Gross costs	21,393	17,286
Less: reimbursable services	<u>-</u>	<u>-</u>
Net goal costs	21,393	17,286
Other Costs in Support of the Congress		
Gross costs	73,625	69,602
Less: reimbursable services	<u>(2,333)</u>	<u>(2,119)</u>
Net costs	71,292	67,483
Less: Reimbursable services not attributable to above cost categories	<u>(16,401)</u>	<u>(20,230)</u>
Net Cost of Operations (Note 9)	<u>\$905,764</u>	<u>\$816,109</u>

The accompanying notes are an integral part of these financial statements.

Financial Statements
U.S. Government Accountability Office
Statements of Changes in Net Position
For the FYs Ended September 30, 2024 and 2023
(Dollars in thousands)

	<u>2024</u>	<u>2023</u>
Unexpended Appropriations:		
Unexpended Appropriations, beginning of fiscal year	\$152,752	\$152,415
Appropriations received	811,894	797,819
Appropriations permanently not available	(737)	-
Appropriations used	<u>(841,057)</u>	<u>(797,482)</u>
Net Change in Unexpended Appropriations	(29,900)	337
Unexpended Appropriations, end of fiscal year	<u>\$122,852</u>	<u>\$152,752</u>
Cumulative Results of Operations:		
Cumulative Results of Operations, beginning of fiscal year	\$111,934	\$86,423
Appropriations used	841,057	797,482
Imputed financing - cost imputed to GAO relating to retirement benefits (Note 5)	57,648	44,139
Other	(5)	(1)
Net cost of operations	<u>(905,764)</u>	<u>(816,109)</u>
Net Change in Cumulative Results of Operations	(7,064)	25,511
Cumulative Results of Operations, end of fiscal year	<u>\$104,870</u>	<u>\$111,934</u>
Net Position	<u><u>\$227,722</u></u>	<u><u>\$264,686</u></u>

The accompanying notes are an integral part of these financial statements.

Financial Statements
U.S. Government Accountability Office
Statements of Budgetary Resources
For the FYs Ended September 30, 2024 and 2023
(Dollars in thousands)

	<u>2024</u>	<u>2023</u>
Budgetary Resources (Note 10)		
Unobligated balance from prior year budget authority, net	\$220,250	\$208,080
Appropriations	811,894	797,819
Spending authority from offsetting collections	36,333	35,992
Total Budgetary Resources	<u>\$1,068,477</u>	<u>\$1,041,891</u>
Status of Budgetary Resources		
New obligations and upward adjustments	\$902,447	\$839,611
Unobligated balance, end of year:		
Apportioned, unexpired account	1,579	182
Unapportioned, unexpired accounts	154,870	195,665
Unexpired unobligated balance, end of year	156,449	195,847
Expired unobligated balance, end of year	9,581	6,433
Total unobligated balance, end of year	166,030	202,280
Total Budgetary Resources	<u>\$1,068,477</u>	<u>\$1,041,891</u>
Outlays, Net		
Outlays, net	\$866,593	\$788,576
Distributed offsetting receipts	(24)	(19)
Agency Outlays, Net	<u>\$866,569</u>	<u>\$788,557</u>

The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Reporting Entity

GAO, an agency in the legislative branch of the federal government, supports the Congress in carrying out its constitutional responsibilities. GAO carries out its mission primarily by conducting audits, evaluations, analyses, research, and investigations and providing the information from that work to the Congress and the public in a variety of forms. The financial activity presented relates primarily to the execution of GAO's statutorily enacted budget. GAO's budget consists of an annual and supplemental appropriations covering salaries and expenses as well as revenue from reimbursable audit services and rental income. The revenue from audit services and rental income is presented as "reimbursable services" on the statements of net cost and included as part of "spending authority from offsetting collections" on the statements of budgetary resources. Certain goods and services are received from other federal entities at no cost or at a cost less than the full cost to the providing federal entity.

Consistent with accounting standards, certain costs of the providing entity that are not fully reimbursed by the component reporting entity are recognized as imputed cost in the Statements of Net Cost, and as imputed financing sources in the Statements of Changes in Net Position. Such imputed costs and financing sources relate to employee benefits. However, unreimbursed costs of goods and services other than those identified above are not included in our financial statements.

The reporting entity is a component of the U.S. Government. By accounting convention, intragovernmental assets and liabilities are eliminated in the consolidation process for the U.S. Government's consolidated financial statements. These financial statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity.

Basis of Accounting and Reporting

GAO's financial statements have been prepared on the accrual basis and the budgetary basis of accounting in conformity with GAAP for the federal government. Accordingly, on the accrual basis revenues are recognized when earned and expenses are recognized when incurred, without regard to the receipt or payment of cash. These principles differ from budgetary reporting principles used to prepare the statements of budgetary resources. The differences relate primarily to the capitalization and depreciation of property, plant and equipment, as well as the recognition of other long-term assets and liabilities.

Leases

For FY 2024, GAO implemented Statement of Federal Financial Accounting Standards (SFFAS) 54: *Leases*. For intragovernmental leases, lease expense and lease income are recognized based on (i) the payment provisions of the contract or agreement and (ii) standards regarding recognition of accounts payable/receivable and other related amounts. GAO's implementation of SFFAS 54 did not have a material effect on GAO's financial statements. See [Note 8](#) for lease related disclosures.

Intragovernmental Assets

Intragovernmental assets are those assets that arise from transactions with other federal entities. Funds that are held and managed by Treasury comprise the majority of intragovernmental assets on GAO's balance sheets.

Fund Balance with Treasury

Treasury processes GAO's receipts and disbursements. Fund Balance with Treasury represents appropriated funds from which GAO is authorized to pay liabilities and make other expenditures.

Accounts Receivable

GAO's accounts receivable are due principally from federal entities for reimbursable services. GAO does not recognize any allowance for loss on intragovernmental accounts receivable as they are considered fully collectible.

Property, Plant, and Equipment (PP&E), Net

The GAO HQ building qualifies as a multi-use heritage asset. It is GAO's only heritage asset and is reported as part of PP&E on the balance sheets. The building's designation as a multi-use heritage asset is a result of both being listed in the National Register of Historic Places and being used in general government operations. SFFAS 29 requires accounting for multi-use heritage assets as general PP&E to be included in the balance sheet and depreciated. The building was depreciated on a straight-line basis over 25 years and is fully depreciated.

Generally, PP&E individually costing more than \$15,000, and a minimum expected life of 2 years, are capitalized at cost. Building improvements and leasehold improvements are capitalized when the cost is \$25,000 or greater. Bulk purchases of lesser-value items that aggregate more than \$150,000 are also capitalized at cost. Assets are depreciated on a straight-line basis over the estimated useful life of the property as follows: building improvements, 10 years; computer equipment and software, ranging from 3 to 6 years; leasehold improvements, the shorter of 5 years or the term of the lease; and other equipment, ranging from 5 to 20 years. GAO's PP&E have no restrictions as to use or convertibility except for the restrictions related to the GAO HQ building being registered in the National Register of Historic Places.

Liabilities

Liabilities represent amounts that will be paid by GAO as a result of transactions that have already occurred. Intragovernmental liabilities are those liabilities that arise from transactions with other federal entities.

Accounts Payable

Accounts payable consists of amounts owed to commercial vendors for goods and services received.

Federal Employee Benefits

GAO recognizes its share of the cost of providing future pension benefits to eligible employees over the period that they render services to GAO. The pension expense recognized in the financial statements equals the current service cost for GAO's employees for the accounting period, less the amount contributed by the employees. OPM, the

administrator of the plan, supplies GAO with factors to apply in the calculation of the service cost. These factors are derived through actuarial cost methods and assumptions. The liabilities associated with these pension costs are reported by OPM, who ultimately pays the pension benefits.

The excess of the recognized pension expense over the amount contributed by GAO and employees represents the amount being financed directly through the government-wide Civil Service Retirement and Disability Fund administered by OPM. This amount is considered imputed financing to GAO (see [Note 5](#)).

Federal Employees' Compensation Act (FECA) provides income and medical cost protection to covered federal civilian employees injured on the job, employees who have incurred a work-related occupational disease, and beneficiaries of employees whose deaths are attributable to job-related injury or occupational disease. Claims incurred for benefits for GAO employees under FECA are administered by DOL and are paid, ultimately, by GAO (see [Note 6](#)).

GAO recognizes a current-period expense for the future cost of post-employment health benefits and life insurance for its employees while they are still working. GAO accounts for and reports this expense in its financial statements in a manner similar to that used for pensions, with the exception that employees and GAO do not make current contributions to fund these future benefits.

Federal employee benefit costs incurred by OPM and imputed to GAO are reported as a financing source on the statements of changes in net position and included as a component of net cost by goal on the Statements of Net Cost.

Annual, Sick, and Other Leave

Annual leave is recognized as an expense and a liability as it is earned; the liability is reduced as leave is taken. The accrued leave liability is principally long-term in nature. Sick leave and other types of leave are expensed as leave is taken. For budgetary purposes all leave is funded when taken.

Contingencies

GAO has certain claims and litigation pending against it. GAO recognizes a contingent liability in the financial statements for any losses considered probable and reasonably estimable. Management believes that the likelihood of losses from such claims and litigation are remote and, therefore, no provision for losses or disclosure is included in the financial statements.

Estimates

Management has made certain estimates and assumptions when reporting assets, liabilities, revenue, expenses, and note disclosures. Actual results could differ from these estimates. Estimates used include certain liability balances, such as actuarial estimates for FECA liabilities and unbilled payables based on historical data.

Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

Note 2. Intragovernmental Assets

Fund Balance with Treasury

GAO's Fund Balance with Treasury consists of only appropriated funds. The status of these funds as of September 30, 2024, and September 30, 2023, is as follows:

Dollars in Thousands

	2024	2023
Fund Balance with Treasury	<u>\$286,560</u>	<u>\$341,995</u>
Status of Fund Balance with Treasury		
Unobligated balance		
Available	\$136,507	\$178,773
Unavailable	9,581	6,433
Obligated balance not yet disbursed	<u>140,472</u>	<u>156,789</u>
Total status of Fund Balance with Treasury	<u>\$286,560</u>	<u>\$341,995</u>

Accounts Receivable

The majority of the balance of intragovernmental accounts receivable consists of billings for certain program and financial audits of federal entities performed by GAO as well as for training and technical assistance services provided by the CAE.

Advances and Prepayments

GAO's advances and prepayments consists primarily of a prepaid interagency agreement with the National Institutes of Health for the development of software.

Note 3. Property, Plant, and Equipment, Net

The composition of PP&E as of September 30, 2024, is as follows:

Dollars in Thousands

Classes of PP&E	Acquisition value	Accumulated depreciation	Book value
Land	\$1,191	–	\$1,191
Building and improvements	151,246	\$122,409	28,837
Computer and other equipment and software	60,917	51,185	9,732
Leasehold improvements	<u>3,061</u>	<u>2,771</u>	<u>290</u>
Total PP&E	<u>\$216,415</u>	<u>\$176,365</u>	<u>\$40,050</u>

Depreciation expense for PP&E for FY 2024 is \$5,703,000.

The composition of PP&E as of September 30, 2023, is as follows:

Dollars in Thousands

Classes of PP&E	Acquisition value	Accumulated depreciation	Book value
Land	\$1,191	–	\$1,191
Building and improvements	147,489	\$125,912	21,577
Computer and other equipment and software	61,137	51,231	9,906
Leasehold improvements	<u>3,144</u>	<u>2,616</u>	<u>528</u>
Total PP&E	<u>\$212,961</u>	<u>\$179,759</u>	<u>\$33,202</u>

Depreciation expense for PP&E for FY 2023 is \$4,599,000.

Information concerning deferred maintenance and repairs and estimated land acreage is discussed in the unaudited required supplementary information.

Note 4. Liabilities Not Covered by Budgetary Resources

The liabilities on GAO's balance sheets include liabilities not covered by budgetary resources. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities. The composition of liabilities not covered by budgetary resources as of September 30, 2024, and September 30, 2023, is as follows:

Dollars in Thousands

	2024	2023
Intragovernmental liabilities—FECA liability*	\$1,536	\$1,684
Liabilities With the Public—Federal employee benefits payable		
Comptrollers' General retirement plan**	3,141	2,730
Accrued leave	49,184	46,081
Actuarial FECA liability*	<u>10,700</u>	<u>11,136</u>
Total liabilities not covered by budgetary resources	64,561	61,631
Liabilities not requiring budgetary resources	87	85
Liabilities covered by budgetary resources	<u>42,455</u>	<u>59,192</u>
Total liabilities	<u>\$107,103</u>	<u>\$120,908</u>

* See Note 6 for further discussion of FECA liabilities.

** See Note 5 for further discussion of the Comptrollers' General retirement plan.

Note 5. Federal Employee Benefits

All permanent employees participate in either the contributory Civil Service Retirement System (CSRS) or the Federal Employees' Retirement System (FERS). Temporary employees and employees participating in FERS are covered under the Federal Insurance Contributions Act (FICA). To the extent that employees are covered by FICA, the taxes they pay to the program and the benefits they will eventually receive are not recognized in GAO's financial statements. GAO makes contributions to CSRS, FERS, and FICA and matches certain employee contributions to the Thrift Savings Plan component of FERS. These payments are recognized as operating expenses.

In addition, all permanent employees are eligible to participate in the contributory Federal Employees' Health Benefits Program (FEHBP) and the Federal Employees' Group Life Insurance (FEGLI) Program and may continue to participate after retirement. GAO makes contributions through OPM to FEHBP and FEGLI for active employees to pay for their current benefits. GAO's contributions for active employees are recognized as operating expenses. Using the cost factors supplied by OPM, GAO has also recognized an expense in its financial statements for the estimated future cost of post-employment health benefits and life insurance for its employees. These costs are financed by OPM and imputed to GAO. The increase in FY 2024 is related primarily to increases in OPM's federal employee benefit cost factors as published. These increased rates were applied to the GAO employee population.

Amounts owed to OPM and Treasury as of September 30, 2024, and September 30, 2023, are \$3,856,000 and \$8,930,000, respectively, for FEHBP, FEGLI, FICA, FERS, and CSRS contributions and are shown on the balance sheets as intragovernmental employer contributions and payroll taxes payable. Unfunded annual leave as of September 30, 2024, and September 30, 2023, is \$48,568,000 and \$45,514,000, respectively.

Details of the major components of GAO's federal employee benefit costs for the fiscal years ended September 30, 2024, and September 30, 2023, are as follows:

Dollars in Thousands

Federal Employee Benefits Costs	2024	2023
Imputed financing – cost imputed to GAO relating to retirement benefits:		
Estimated future pension costs (CSRS/FERS)	\$29,268	\$16,058
Estimated future post-employment health and life insurance (FEHBP/FEGLI)	<u>28,380</u>	<u>28,081</u>
Total	<u>\$57,648</u>	<u>\$44,139</u>
Pension expenses (CSRS/FERS) not including imputed benefit costs	\$91,513	\$83,793
Health and life insurance expenses (FEHBP/FEGLI) not including imputed benefit costs	\$35,096	\$32,345
FICA and Medicare payments made by GAO	\$37,857	\$34,129
Thrift Savings Plan – matching contribution by GAO	\$25,395	\$22,304

Comptrollers General and their surviving beneficiaries who qualify and elect to participate are paid retirement benefits by GAO under a separate retirement plan. These benefits are paid from current year appropriations. Because GAO is responsible for future payments under this plan, the estimated present value of accumulated plan benefits of \$3,141,000 as of September 30, 2024, and \$2,730,000 as of September 30, 2023, is included as a component of salary and benefit liabilities on GAO's balance sheets. The following table summarizes the changes in the actuarial liability for the current plan year:

Dollars in Thousands

Actuarial liability as of September 30, 2023	\$2,730
Expense:	
Normal cost	194
Interest on the liability balance	72
Actuarial loss	
From experience	122
From assumption changes	85
Total expense	473
Less benefits paid	(62)
Actuarial liability as of September 30, 2024	<u>\$3,141</u>

Note 6. FECA Liabilities

GAO recorded a liability for amounts paid to claimants by DOL as of September 30, 2024, and September 30, 2023, of \$1,536,000 and \$1,684,000, respectively, but not yet reimbursed to DOL by GAO. The amount owed to DOL is reported on GAO's balance sheets as an intragovernmental liability, titled FECA liability. Additionally, GAO utilizes the services of an independent actuarial firm to calculate its actuarial FECA liability for claims incurred but not reported as of September 30, 2024, and September 30, 2023, which is expected to be paid in future periods. This estimated liability of \$10,700,000 and \$11,136,000 as of September 30, 2024, and September 30, 2023, respectively, is reported on GAO's balance sheets as a component of federal employee benefits payable of \$63,605,000 as of September 30, 2024, and \$61,286,000 as of September 30, 2023.

Note 7. Other Liabilities

The components of other liabilities as of September 30, 2024, and September 30, 2023, are as follows:

Dollars in Thousands

	2024	2023
Intragovernmental Other Liabilities		
Other liabilities with related budgetary obligations*	\$1,579	\$1,813
Liability to the General Fund of the U.S. Government for custodial and other non-entity assets	87	85
Other post-employment benefits due and payable	18	2
Total Intragovernmental Other Liabilities	1,684	1,900
Other Liabilities With the Public		
Accrued funded payroll and leave	16,351	32,616
Other liabilities with related budgetary obligations*	10,977	10,834
Other deferred revenue	12	12
Total Other Liabilities With the Public	27,340	43,462
Total Other Liabilities	<u>\$29,024</u>	<u>\$45,362</u>

*Other liabilities with related budgetary obligations present accrued liability estimated against budgetary obligations based on historical payment data, performance periods, and relevant financial information that are expected to be paid in the following fiscal year.

Note 8. Intragovernmental Leases

Lessor

In FY 2021, GAO entered into a lease agreement with the USACE to continue leasing the entire third floor, and part of the sixth floor, of the GAO HQ building with annual options to renew through FY 2030. Total rental revenue to GAO includes a fixed base rent plus operating expense reimbursements, with escalation clauses each year, if the option years are exercised by USACE. In October 2022, USACE provided a notice of relinquishment of part of their third floor space which they did effective February 28, 2023.

In FY 2019, space on the sixth floor of the GAO HQ building was leased to the Department of Justice (DOJ). This lease began in September 2019 and DOJ has an option to renew annually through FY 2029. In FY 2022, GAO renewed a separate lease agreement with DOJ to lease part of the first and sixth floors. This lease agreement currently extends through FY 2032.

Rental revenue from space leased at the GAO HQ building for FY 2024 was \$12,690,000 and \$14,087,000 in FY 2023. These intergovernmental leases are cancelable annually. These amounts are included on the Statements of Net Cost as a major component of “Reimbursable services not attributable to above cost categories.” Future lease payments through the end of the lease terms are as follows:

Dollars in Thousands

FY ending September 30	
2025	\$12,753
2026	13,086
2027	13,427
2028	13,778
2029	14,138
2030 and thereafter	18,425
Total	<u>\$85,607</u>

If options to renew are exercised.

Lessee

GAO leases field office space from GSA with terms ranging from 1 to 8 years. Lease costs for this space for FYs 2024 and 2023 amounted to approximately \$6,399,000 and \$6,498,000, respectively. Annual lease costs are included as components of net cost in the Statements of Net Cost.

Note 9. Net Cost of Operations

GAO’s total gross cost of operations for FY 2024, and FY 2023, amounted to \$939,129,000 and \$849,943,000, respectively. The Statements of Net Cost show revenues from reimbursable services of \$33,365,000 in FY 2024, and \$33,834,000 in FY 2023, as a reduction of the total costs by goal to arrive at net costs of \$905,764,000 and \$816,109,000 for FYs 2024 and 2023, respectively. Earned revenues that cannot be associated with a major goal or other cost category are shown in total as “Reimbursable services not attributable to above cost categories,” the largest component of which is rental revenue from the lease of space in the GAO HQ building.

The largest cost item for GAO is salary and benefits expense. This expense includes post-employment benefit costs paid by OPM and imputed to GAO. The salary and benefits expense funding breakout for FYs ending September 30, 2024, and 2023 is as follows:

Dollars in Thousands

Salary and Benefits Expense Funding	2024	Percent of total costs of operations	2023	Percent of total costs of operations
GAO salary and benefits	\$730,921	77.8%	\$667,115	78.5%
Benefits incurred by OPM	<u>57,648</u>	6.2%	<u>44,139</u>	5.2%
Total salary and benefits expense	<u><u>\$788,569</u></u>	84.0%	<u><u>\$711,254</u></u>	83.7%

Other costs in support of the Congress represents cost of work that directly supports the Congress and represents GAO's fulfillment of its statutory responsibilities but is not engagement specific. Examples of this work include support of the FASAB, General Counsel statutory bid protest decision writing function, recommendation follow-up work, and other direct support to the Congress.

The net cost of operations represents GAO's operating costs that must be funded by financing sources other than revenues earned from reimbursable services. These financing sources are presented in the Statements of Changes in Net Position.

Note 10. Budgetary Resources

Budgetary resources available to GAO during FY 2024, and FY 2023, include current year appropriations, appropriation from the Inflation Reduction Act of 2022 (P.L. 117-169) to support the oversight of the act, supplemental appropriations for COVID-19 activities and for oversight of Ukraine assistance, prior years' unobligated balances, reimbursements earned by GAO from providing goods and services to other federal entities for a price (reimbursable services), and cost-sharing arrangements with other federal entities.

Reimbursements earned consist primarily of rent collected from USACE and DOJ for lease of space and related services in the GAO HQ building, fees collected for training and technical assistance services provided by the CAE, bid protest fees collected through GAO's Electronic Protest Docketing System (EPDS), as well as certain program and financial audits of federal entities, including components of the Treasury, U.S. Securities and Exchange Commission, Federal Deposit Insurance Corporation, Consumer Financial Protection Bureau, and Federal Housing Finance Agency.

Reimbursements earned from GAO building rent are available indefinitely, subject to annual obligation ceilings, and must be used to offset the cost of operating and maintaining the GAO HQ building. CAE and EPDS collections are used to offset those particular program costs. Reimbursements from program and financial audits are available without limitations on their use and may be subject to annual obligation ceilings. GAO's pricing policy for reimbursable services is to seek reimbursement for actual costs incurred, including overhead costs where allowed by law.

A comparison of GAO's FY 2023 Statement of Budgetary Resources with the corresponding information presented in the FY 2025 President's Budget, is as follows:

Dollars in Thousands

	Budgetary resources	Obligations incurred	Net outlays
FY 2023 Statement of Budgetary Resources	\$1,041,891	\$839,611	\$788,576
Obligation adjustments, expired accounts	-	(5,007)	-
Unobligated balances, beginning of year (funds activity, expired accounts)	(4,570)	-	-
Recoveries of prior year unpaid obligations	(5,677)	-	-
Recoveries of prior year paid obligations (expired accounts)	(1,228)	-	-
Other – rounding in President's Budget	584	396	(576)
FY 2025 President's Budget – FY 2023, Actual	<u>\$1,031,000</u>	<u>\$835,000</u>	<u>\$788,000</u>

As the FY 2026 President's Budget will not be published until February 2025, a comparison between the FY 2024 data reflected on the statement of budgetary resources and FY 2024 data in the President's Budget cannot be performed; however, we expect similar differences will exist. The FY 2026 President's Budget will be available on the OMB's website and directly from the U.S. Government Publishing Office.

Budgetary resources obligated for undelivered orders at the end of FY 2024 and FY 2023 totaled \$102,860,000 and \$104,484,000, respectively. For FY 2024, undelivered orders consists of \$8,760,000 unpaid and \$4,831,000 paid with federal trading partners and \$89,269,000 unpaid with the public. For FY 2023, undelivered orders consists of \$8,063,000 unpaid and \$6,871,000 paid with federal trading partners and \$89,550,000 unpaid with the public.

The Statements of Budgetary Resources ending unobligated balance for the prior year is adjusted for recoveries to arrive at the beginning unobligated balance for the current year. This is shown in the current year column of the table below:

Dollars in Thousands

	2024	2023
Total unobligated balance, end of (prior) year	\$202,280	\$198,404
Adjustments to budgetary resources made during current year:		
Recoveries of prior year unpaid obligations	8,978	5,860
Recoveries of prior year paid obligations	<u>8,992</u>	<u>3,816</u>
Unobligated balance from prior year budget authority, net	<u>\$220,250</u>	<u>\$208,080</u>

Note 11. Reconciliation of Net Operating Costs to Net Outlays

Budgetary and financial accounting information differ. Budgetary accounting is used for planning and control purposes and relates to both the receipt and use of cash, as well as reporting the federal deficit. Financial accounting is intended to provide a picture of the federal government's financial operations and financial position, so it presents information on an accrual basis. The accrual basis includes information about costs arising from the consumption of assets and the incurrence of liabilities. The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and accrual information. The reconciliation below lists the key differences between net cost and net outlays. Details of the relationship between net costs of operations and net outlays for the fiscal years ending September 30, 2024, and September 30, 2023, are as follows:

Dollars in Thousands

	2024	2023
Net Operating Cost	\$905,764	\$816,109
Components of Net Operating Cost Not Part of the Net Outlays		
PP&E depreciation, disposal and revaluation	(5,838)	(4,767)
Increase/(decrease) in assets:		
Accounts receivable	79	(791)
Advances and prepayments	(2,040)	2,127
Other assets	(221)	8
(Increase)/decrease in liabilities not affecting net outlays:		
Accounts payable	(5,439)	10,694
Payroll benefits and liabilities	2,904	(4,109)
Other liabilities	16,338	(4,841)
Other financing sources:		
Imputed financing - cost imputed to GAO relating to retirement benefits*	(57,648)	(44,139)
Other	5	-
Total Components of Net Operating Cost Not Part of Net Outlays	<u>(51,860)</u>	<u>(45,818)</u>
Components of the Net Outlays That Are Not Part of Net Operating Cost		
Acquisition of capital assets	12,689	18,285
Distributed offsetting receipts	(24)	(19)
Total Components of the Net Outlays That Are Not Part of Net Operating Cost	<u>12,665</u>	<u>18,266</u>
Agency Outlays, Net	<u>\$866,569</u>	<u>\$788,557</u>

*See table in [Note 5](#) for breakdown.

Note 12. Net Position

Net position on the balance sheets comprises unexpended appropriations and cumulative results of operations. Unexpended appropriations are the sum of the total unobligated appropriations and undelivered goods and services for funds directly appropriated to GAO. Cumulative results of operations represent the difference between financing sources and expenses since inception. Details of the components of GAO's cumulative results of operations for the fiscal years ended September 30, 2024, and 2023, are as follows:

Dollars in Thousands

	2024	2023
Investment in PP&E, net	\$40,050	\$33,202
Net reimbursable funds activity	129,282	140,041
Supplies inventory and accounts receivable with the public	186	407
Liabilities not covered by, nor requiring, budgetary resources*	<u>(64,648)</u>	<u>(61,716)</u>
Cumulative results of operations	<u>\$104,870</u>	<u>\$111,934</u>

*See [Note 4](#) for components.

Required Supplementary Information

Deferred Maintenance and Repairs

SFFAS 42, *Deferred Maintenance and Repairs: Amending SFFAS 6,14, 29, and 32*, defines deferred maintenance and repairs as maintenance and repairs that were not performed when they should have been or were scheduled to be and are put off or delayed for a future period. SFFAS 42 requires reporting of deferred maintenance details as required supplementary information for all general PP&E.

GAO operates and maintains an approximately 2 million square foot HQ facility. The HQ facility is predominantly used for office space. GAO is responsible for ensuring the facilities entrusted to its care remain in a safe and suitable condition for the current and future needs of the agency and tenant organizations. GAO defines its acceptable level of condition of PP&E to be “poor to fair” based on the Facility Condition Index. This index is based on GAO facility condition assessments, which are updated every 3 to 5 years and identify deferred maintenance. PP&E in less than “fair” condition increases risk to continuity of operations and often requires significantly more maintenance than PP&E in better condition.

GAO’s deferred maintenance and repairs relate to capitalized general PP&E as well as to non-capitalized or fully depreciated general PP&E. Maintenance and repair needs are first prioritized based on health, safety, and regulatory considerations. Once this is accomplished, needs are then ranked based on the condition ratings and condition category ratings obtained during the condition assessment site survey. Rankings are generally adjusted to take into account current capital improvement efforts underway, future capital improvement plans, asset disposal plans, and budgetary funding outlook.

GAO’s latest, formal, contracted Facility Condition Assessment (FCA) was completed in FY 2023, which included architectural, structural, and electrical items--along with infrastructure elements. GAO facilities staff continue to perform data validation of the information provided by the Architectural Engineering firm. Also, GAO procured services to assess the condition of HQ windows. In addition, GAO facilities staff and their contractors assess the building on a continuous basis. The FCA and GAO’s continuous assessment has determined that additional deferred maintenance amount is needed for several areas, including interior finishes, windows upgrade, electrical upgrades, and HVAC upgrades. Obsolete electrical vault systems and blast-resistant exterior windows upgrades are the main cost drivers.

In FY 2024, GAO refreshed a number of the interior building finishes to include the Law Library and Auditorium and completed the Air Handler Replacement Project. GAO is executing the construction phase of several other HVAC projects and is scheduled to complete these in FY 2025, barring delays and unforeseen conditions. GAO’s updated estimate of the amount of accumulated deferred maintenance and repair work required to bring facilities to a “fair” condition, based on the latest FCA, ongoing cost validation, inflation, and in-house assessments, is approximately \$189,600,000, as of the fiscal year ended on September 30, 2024.

Dollars in Thousands

Deferred Maintenance and Repair Costs	September 30, 2024	September 30, 2023
General PP&E	\$189,569	\$184,281

Land

For FY 2024 and FY 2023, GAO owns a single 6.4 acre parcel of land in Washington, DC where its HQ is located. The land's predominant use is for operational purposes.

SERVING CONGRESS AND THE NATION

PART IV

Inspector General's View of GAO's Management Challenges

Inspector General's Statement



O I G
Office of Inspector General
U.S. Government Accountability Office

Date: October 31, 2024
To: Comptroller General Gene L. Dodaro
From: Inspector General L. Nancy Birnbaum
Subject: GAO Management Challenges

This memo continues the OIG's longstanding practice of commenting on GAO's assessment of its management challenges. Each year, the OIG comments on GAO's identification of its management challenges and its performance, progress, and transparency in addressing these challenges. Although GAO's approach varies from that of executive branch agencies and their OIGs, the requirements that apply to the executive branch do not apply to GAO. GAO's approach adheres to the spirit of the requirements applicable to executive branch agencies in that both the agency and the agency's OIG provide information regarding the agency's management challenges. While formal OIG audits in the specific areas listed below were not completed this fiscal year, the OIG recognizes the importance of addressing these challenges and shares its observations to promote the economy, efficiency, and effectiveness of GAO.

GAO's mission is to support Congress and help ensure accountability, integrity, and reliability in the federal government. To serve this role and function, GAO recognizes that there are opportunities to improve its own efficiency and effectiveness. For Fiscal Year 2024, GAO identified similar management challenges to those it faced in Fiscal Years 2022 and 2023: managing a quality workforce, managing Information Technology (IT) systems, and improving engagement and operations efficiency.

GAO acknowledges that it continues to face these challenges and remains committed to building its workforce, its IT systems, and its engagements and operations to fulfill its responsibilities to Congress and the American people. The OIG will continue to work with GAO on measuring and reducing the impact of these ongoing challenges.

Managing a Quality Workforce

GAO's success relies on its workforce, and GAO has identified managing a quality workforce as one of its challenges. GAO recognizes that recruiting, hiring, and retaining a talented and diverse workforce and managing its physical workspaces will help it meet the growing demands for GAO work and expertise.

Recruiting, hiring, and retaining people

GAO consistently ranks as one of the Best Places to Work among mid-size federal agencies, and it relies on its flexible work program to competitively recruit and retain a talented, multi-disciplinary, and diverse workforce. In August 2024, GAO's nearly 3,600 full-time employees across the country transitioned to a new post-pandemic hybrid environment. GAO approved about 3,200 flexible work applications and granted remote work options that allow many employees to work full-time from home.



It will be important to assess and monitor how this transition affects employee productivity and morale to ensure GAO's effectiveness and efficiency.

GAO's ability to maintain its quality workforce also depends on its recruitment and retention strategies. For this fiscal year, GAO reports that it exceeded its targets for people measures – retention rate with retirements, retention rate without retirements, new hire rate, staff utilization, experience with supervisors, and organizational climate. GAO understands that it must accommodate changing employment preferences to appeal as a competitive employer, while maintaining productivity. In light of changing employment preferences, GAO's use of innovative performance metrics or tools could provide insight on the efficiency and effectiveness of its recruitment and retention efforts and outreach.

As with many other federal government agencies, GAO may face challenges in maintaining its quality workforce, and it will soon experience a pivotal change in leadership. For the first time in over 17 years, GAO will have a new Comptroller General in December 2025. As a result, the agency may experience the employee turnover that naturally occurs when there is a change in leadership. Mitigating the impact of the potential loss of institutional knowledge from those in leadership positions as well as losses of veteran employees at all levels could challenge GAO to become more innovative in engaging and retaining its staff. GAO has encountered turnover in some high-level positions in Fiscal Year 2024, including the Chief Administrative Officer and more than five of its Managing Directors or unit heads. In addition, 11% of GAO's workforce was eligible for retirement as of early September 2024. GAO's continued preparation for its upcoming leadership transition can help maintain continuity and stability.

Managing physical spaces

GAO continues to evaluate the optimal use of its physical space by re-assessing the use of excess office space to reduce costs. GAO has moved to a hoteling workspace strategy where affected employees are required to check-in for their hoteling workspaces to work in-person in its headquarters. This fiscal year, GAO reported on the utilization of office space by other agencies, and federal real property management has remained on GAO's High-Risk List since 2003.¹ GAO also began its post-pandemic posture in mid-August, and, as of September 30th, GAO reported that almost one-third of its workforce was fully remote.² With these recent changes, GAO is continuing to assess its long-term needs for office space.

The GAO workforce has access to 400 hoteling workspaces at its headquarters through a new reservation system. Assessing the use of its hoteling space will enable GAO to ensure that it is making the best use of space. GAO has also created a new secure area for classified work and a new

¹ GAO, *Federal Real Property: Agencies Need New Benchmarks to Measure and Shed Underutilized Space*, GAO-24-107006 (Washington, D.C.: Oct. 26, 2023).

² Remote employees are not expected to perform work at a GAO location on a regular and recurring or intermittent basis.



collaboration space. The OIG anticipates that GAO will continue to make permanent changes to its headquarters and field office footprints to reduce the cost of space and increase space utilization.

Modernizing IT Systems

GAO's protection of information, responsiveness to IT needs, and upgrade of IT systems to keep up with technological advancements will continue to be challenges for GAO. GAO's modernization of its IT systems may address potential vulnerabilities and preserve the integrity of GAO's work and reputation.

Protecting information

GAO is responsible for protecting sensitive data and information from across the federal government and prioritizes improving its IT systems to meet the highest standards to conduct its work.

Educating the GAO workforce on the importance of protecting GAO information is essential for the agency. In the last few years, the OIG has worked with GAO to help ensure the protection of sensitive information. GAO provides annual mandatory training for all GAO employees regarding the safeguarding of GAO information. In addition, the OIG routinely conducts presentations which include information regarding employees' responsibility to protect sensitive information at GAO. Education on protecting information and on the appropriate use of the latest systems empowers employees with the knowledge and skills necessary to safeguard and secure information.

Providing customer value

GAO's realignment of the Information Systems and Technology Services team, revision of processes and training, and other improvements to enhance the customer experience support its mission. Evaluating how these improvements impact customer satisfaction with GAO's timeliness, products, processes, services, and other areas could inform GAO on their effectiveness. Information on how the new primary IT support contract in Fiscal Year 2025 improves customer delivery and adds value also could keep GAO staff informed of the benefits of these new systems.

Keeping pace with technological advancements

GAO recognizes that it must rapidly adopt technological advancements to operate effectively. GAO's shift to modernize its IT network and migrate to the cloud will allow GAO to expand its capabilities. The OIG is currently evaluating GAO's ability to monitor and assess data egress costs for cloud services.

In the past, GAO sometimes developed its own systems rather than using commercially available off-the-shelf (COTS) systems which are generally less expensive and may provide enhanced features and capabilities. GAO-developed systems require staff time to establish and maintain and may result in duplication of similar system capabilities across GAO. For these reasons, it could be worthwhile to consider COTS solutions prior to embarking on the development of internal systems.



With the implementation of new technological advancements, providing the GAO workforce with the knowledge and skills needed to transition to new IT systems will impact GAO's effectiveness and efficiency in accomplishing these improvements. GAO's transition to its modern enterprise content management solution has encountered delays with occasional updates to its employees on when GAO will fully transition from its over 15-year-old GAO-developed system. Keeping GAO employees apprised of the status of implementation could help with employee buy-in and facilitate a successful transition.

Keeping pace with the evolving technological landscape enables GAO to provide analyses and recommendations to federal government agencies encountering similar challenges. GAO's use of technological advances, especially with the rise of artificial intelligence, is vital for GAO to proactively anticipate and provide prompt guidance in these increasingly complex areas. GAO's efforts to publish reports and testimonies in HTML and adoption of low code/no code platforms may broaden the scope of its audience and the accessibility and visibility of its products.

GAO's commitment to managing modern, effective, secure, and cost-efficient IT systems is essential for ensuring GAO can continue to fulfill its mission.

Improving the Efficiency of Engagements and Operations

GAO understands that improving its internal processes to deliver high quality products and services results in efficient and effective engagement and operations on behalf of the Congress and the American people.

Augmenting resources

GAO reports that it provided additional training and coaching opportunities to its managers to improve operational efficiency and effectiveness. By providing these developmental opportunities to its leaders, GAO signals its commitment to support its people and their professional development. Specific performance data may demonstrate whether these offerings could be useful for other GAO employees and result in tangible benefits or increased efficiency.

Supporting change

GAO reported that it provided organizational change management training to its mission team managing directors, supporting these managers with the strategies to navigate large organizational transitions. Given GAO's impending leadership transition, assessing whether this training opportunity may benefit other managers on these teams could promote efficiencies in engagements and operations.

The OIG looks forward to assisting and collaborating with GAO to address these challenging areas.

SERVING CONGRESS AND THE NATION

PART V

Appendixes

Appendix I: Abbreviations

AGA	Association of Government Accountants
AI	Artificial Intelligence
APQA	Audit Policy and Quality Assurance
CAE	Center for Audit Excellence
CAO	Chief Administrative Office
CARES Act	The Coronavirus Aid, Relief, and Economic Security Act
CEAR	Certificate of Excellence in Accountability Reporting
COVID-19	Coronavirus disease 2019
CR	Congressional Relations
CSAT	Customer Satisfaction Survey
CSRS	Civil Service Retirement System
DOD	Department of Defense
DOE	Department of Energy
DOJ	Department of Justice
DOL	Department of Labor
DPM	designated performance manager
Education	Department of Education
EES	Employee Experience Survey
EPA	Environmental Protection Agency
EPDS	Electronic Payment Docketing System
FAA	Federal Aviation Administration
FAIS	Forensic Audits and Investigative Service
FASAB	Federal Accounting Standards Advisory Board
FCA	Facility Condition Assessment
FCC	Federal Communications Commission
FCI	Facility Condition Index
FDA	Food and Drug Administration
FDIC	Federal Deposit Insurance Corporation
FECA	Federal Employees' Compensation Act
FEGLI	Federal Employees' Group Life Insurance Program
FEHBP	Federal Employees' Health Benefits Program
FEMA	Federal Emergency Management Administration
FERS	Federal Employees' Retirement System
FFMIA	Federal Financial Management Improvement Act of 1996
FICA	Federal Insurance Contributions Act
FISMA	Federal Information Security Modernization Act of 2014
FMFIA	Federal Managers' Financial Integrity Act of 1982
FTE	full-time equivalents
FY	fiscal year
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GDP	Gross Domestic Product
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010

GSA	General Services Administration
HHS	Department of Health and Human Services
HQ	headquarters
HTML	hyper text markup language
HUD	Department of Housing and Urban Development
IG	Inspector General
INTOSAI	International Organization of Supreme Audit Institutions
IRS	Internal Revenue Service
ISTS	Information Systems and Technology Services
IT	Information Technology
LBFMS	Legislative Branch Financial Management System
NASA	National Aeronautics and Space Administration
NFC	National Finance Center
NIST	National Institute of Standards and Technology
NNSA	National Nuclear Security Administration
ODEIA	Office of Diversity, Equity, Inclusion, and Accessibility
ODNI	Office of the Director of National Intelligence
OGC	Office of the General Counsel
OIC	Office of Internal Control
OIG	Office of Inspector General
OMB	Office of Management and Budget
OO&I	Office of Opportunity and Inclusiveness
OPA	Office of Public Affairs
OPM	Office of Personnel Management
PAR	Performance and Accountability Report
PDF	portable document format
PIIA	Payment Integrity Information Act of 2019
PP&E	Property, Plant, and Equipment
PPP	Paycheck Protection Program
ROI	return on investment
RPS-AM	Results Phase System—Accomplishments Module
SAI	Supreme Audit Institution
SBA	Small Business Administration
SEC	Securities and Exchange Commission
SFFAS	Statement of Federal Financial Accounting Standards
SPEL	Strategic Planning and External Liaison
SSA	Social Security Administration
STAA	Science, Technology Assessment, and Analytics
TSA	Transportation Security Administration
U.S.	United States
U.S.C.	United States Code
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USDA	U.S. Department of Agriculture
USPS	U.S. Postal Service
VA	Department of Veterans Affairs
VHA	Veterans Health Administration

Appendix II: Data Quality

Verifying and Validating Performance Data

Each year, we measure our performance in four areas: (1) the results of our work, (2) client service, (3) people measures, and (4) internal operations. To assess our performance, we use actual, rather than projected, data for almost all of our performance measures. We believe the data are complete and reliable based on our verification and validation procedures to ensure quality. The specific sources of the data for our annual performance measures, procedures for independently verifying and validating these data, and the limitations of these data are described in [table 25](#). (See [Setting Performance Targets](#) for related information.)

Table 25: How We Ensure Data Quality for Our Annual Performance Measures

Results measures	
Financial benefits	
Definition and background	<p>Our work—including our findings and recommendations—may produce benefits to the federal government that can be estimated in dollar terms. A financial benefit is an estimate of the federal cost reduction of agency or congressional actions. These financial benefits generally result from work that we completed over the past several years. The estimated benefit is based on actions taken in response to our work, such as reducing government expenditures, increasing revenues, or reallocating funds to other areas.</p> <p>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. For financial benefits covering 1 or more years, 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. In some cases, we can claim financial benefits over multiple years based on a single agency or congressional action.</p> <p>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 generally obtained from non-GAO sources.</p> <p>To help ensure conservative estimates of net financial benefits, (1) reductions in operating costs are typically limited to 2 years of accrued reductions, but up to 5 fiscal years of financial benefits can be claimed if the reductions are sustained over a period longer than 2 years; (2) changes in tax laws, program terminations, or sales of government assets are limited to 5 years; and (3) multi-year reductions in long-term projects are generally limited to 5 years unless total benefits are known. 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.</p> <p>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 over several years, if the benefit spans future years and the managing director wants greater precision as to the amount of the benefit.</p>
Data sources	<p>Our Results Phase System-Accomplishments Module (RPS-AM) provides the data for this measure. Teams use this web-based data system to prepare, review, and approve accomplishments and forward them to our APQA office for review. Once accomplishment reports are approved, they are loaded into our data warehouse, which feeds official reports in our Business Intelligence Analytics.</p>

Verification and validation	<p>Our policies and procedures require us to use RPS-AM 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, GAO estimates—developed in consultation with our experts, such as the Chief Economist, Chief Actuary, or Director for the Center for Economics—are corroborated with a knowledgeable program official from the executive agency involved. The estimates are reduced by significant identifiable offsetting costs. The team develops documentation to support accomplishments with evidence that meets our evidence standard, supervisors review the documentation, and an independent person within GAO reviews the accomplishment report.</p> <p>For all financial accomplishment reports, the managing director prepares a memorandum addressed to the Chief Quality Officer attesting that the accomplishment report meets our standards for accomplishment reporting. The memorandum specifically (1) addresses how linkage to GAO is established, and (2) attests that the financial benefits are claimed in accordance with our procedures. Beginning in FY 2010, teams are also required to consult with our Center for Economics on the calculation for financial benefits of \$500 million or more. For each of the financial accomplishment reports, an economist reviews and approves the methodology for calculating the proposed financial benefit. The assessment results are documented in the accomplishment’s supporting documentation and provided to the reviewers.</p> <p>The team’s managing director is authorized to approve financial accomplishment reports with benefits of less than \$100 million. The team forwards the report to APQA, which reviews all accomplishment reports, and approves accomplishment reports claiming benefits of about \$100 million or more. In FY 2024, APQA approved accomplishment reports covering over 99 percent of the dollar value of financial benefits we reported.</p> <p>In FY 2024, accomplishments of \$500 million or more were also reviewed by independent second and third reviewers (reemployed GAO annuitants), who have substantial experience and knowledge of our accomplishment reporting policies and procedures. Our total for FY 2024 reported financial benefits reflects the views of the independent reviewers.</p>
Data limitations	<p>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 primarily on information from non-GAO sources and are based on both objective and subjective data. As a result, professional judgment is required in reviewing accomplishment reports. We believe that the verification and validation steps that we take minimize any adverse impact from this limitation.</p>
Other benefits	
Definition and background	<p>Our work—including our findings and recommendations—may produce benefits to the government that cannot be estimated in dollar terms. These other benefits can result in better services to the public, changes to statutes or regulations, or improved government business operations.</p> <p>Other benefits generally result from past work that we completed. Other benefits are linked to specific recommendations or other work that we completed over several years. To claim that other 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.</p>
Data sources	<p>Our RPS-AM provides the data for this measure. Teams use this automated system to prepare, review, and approve accomplishments and forward them to APQA for review. Once accomplishment reports are approved, they are loaded into our data warehouse, which feeds official reports in our Business Intelligence Analytics.</p>

Verification and validation	<p>We use RPS-AM to record the other benefits that result from our findings and recommendations. Staff in the team file accomplishment reports to claim benefits resulting from our work. The team develops documentation to support accomplishments with evidence that meets our standards. Supervisors review the documentation; an independent staff person checks the facts of the accomplishment report; and the team's managing director, director, or both approve the accomplishment report to ensure its appropriateness, including attribution to our work.</p> <p>The team forwards the report to APQA, where it is reviewed for appropriateness. APQA provides summary data on other 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.</p>
Data limitations	<p>The data may be underreported because we cannot always document a direct cause-and-effect relationship between our work and the resulting benefits. Therefore, the data represent a conservative measure of our overall contribution toward improving government.</p>
Percentage of products with recommendations	
Definition and background	<p>We measure the percentage of our written 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 to ensure that recommendations are directed at resolving the cause of identified problems; that they are addressed to parties who have the authority to act; and that they are specific, feasible, and cost effective. Some of our products are informational and do not contain recommendations.</p> <p>We track the percentage of these products that are issued during the fiscal year and contain recommendations. This indicator recognizes that our products do not always include recommendations.</p>
Data sources	<p>Our Publications Database incorporates recommendations from products as they are issued. The database is updated daily.</p>
Verification and validation	<p>Our Information Management team enters data on recommendations into a "staging" system where they are reviewed for accuracy and completeness. Once reviewed, the data are posted to the Publications 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.</p>
Data limitations	<p>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.</p>
Past recommendations implemented	
Definition and background	<p>We make recommendations designed to improve the operations of the federal government. For our work to produce financial or other benefits, 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 FY 2024 implementation rate is the percentage of recommendations made in FY 2020 products that were implemented by the end of FY 2024).</p> <p>Moving forward, we will use 5 years (instead of 4 years) to calculate the percentage of recommendations implemented. Based on historical data, we find that agencies are continuing their efforts to address our recommendations from year 4 to year 5. To provide a more accurate picture of the extent to which our recommendations are being implemented, we have decided to modify our measure to include an additional year to reflect the time required for implementation in the current environment.</p>
Data sources	<p>Our Publications Database incorporates recommendations as products are issued. The database is updated daily. As our staff monitor implementation of recommendations, they submit updated information to the database.</p>

Verification and validation	<p>Our policies and procedures specify that our staff must verify and document that an agency’s reported actions are adequately being implemented. Staff update the status of the recommendations at least once a year by September 30th. To accomplish this, our staff may interview agency officials, obtain agency documents, access agency databases, or obtain information from an agency’s IG. Recommendations that are reported as implemented are reviewed by a senior executive in the team and by APQA.</p> <p>Summary data are provided to the teams that issued the recommendations. The teams check the data regularly to make sure that the recommendations they have reported as implemented have been accurately recorded. We also provide the Congress and general public with access to a database with the status of open recommendations, which is updated daily.</p>
Data limitations	<p>This data may be underreported because we only count cases where actions are completed to fully implement a recommendation and do not count cases in which a recommendation is partially implemented. Therefore, the data represent a conservative measure of our overall contribution toward improving government.</p>
Client measures	
Testimonies	
Definition and background	<p>The Congress asks GAO’s senior executives to provide expert testimony at hearings on various issues, and these testimonies are the basis for this measure. For purposes of this performance measure, we define senior executives as those above the GS-15 or equivalent level. Delivering testimonies is an important form of communication with the Congress. The number of testimonies that we are asked to deliver reflect the importance and value of our institutional knowledge in assisting congressional decision-making.</p> <p>When multiple senior executives are asked to testify on different aspects of GAO’s work and deliver their own separate written testimony statements at a single hearing, we will count each testimony in the total count for the fiscal year. However, we do not count statements (1) as separate when two GAO teams provide a joint statement and (2) for the record when our witness does not appear.</p>
Data sources	<p>The data on testimonies are compiled in our Engagement Management System managed by staff in our mission teams.</p>
Verification and validation	<p>The team responding to a request for a testimony is responsible for entering data into the Engagement Management System. After a team has testified at a hearing, the team records the date the hearing took place in the Engagement Management System. CR provides weekly status reports to unit managers, who check to make sure that the data are complete and accurate.</p>
Data limitations	<p>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 fiscal year. The number of times that our senior executives are asked to testify at congressional hearings 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 fiscal year. To mitigate this limitation, we may adjust our target to reflect cyclical changes in the congressional schedule. We also reach out to our clients on a continuing basis to increase their awareness of our readiness to testify at congressional hearings.</p>
Timeliness	
Definition and background	<p>Timeliness enhances the likelihood that the Congress and agencies will use our products. To determine whether our products are timely, we send an electronic survey to solicit feedback from our clients. With few exceptions, we send a survey for products with congressional addressees. We do not send surveys for some products, including (1) management letters; (2) legal products; (3) public versions of previously released classified or sensitive reports; (4) priority recommendation letters; (5) supplemental material issued on our website; and (6) oral briefings that do not have a public written product. A CR advisor may also determine that it is not appropriate to send a survey based on congressional staff preferences and interest.</p>

Data sources	<p>GAO's Client Feedback survey system uses our Product Distribution System and a commercial survey platform called Qualtrics to send surveys and store responses. Engagement teams identify which congressional staff should receive a survey and enter that information in the system for distributing products. Engagement teams may consult with a CR advisor when identifying the appropriate survey recipients. When reviewing products scheduled for issuance, CR advisors ensure that eligible products include at least one appropriate survey recipient.</p> <p>The survey system uses this data to automatically generate and send an email with a link to the designated recipients of the respective products. The e-mail message contains a unique client identifier to ensure that a recipient is linked with the appropriate response. The survey system creates a record for each survey invitation we send and captures the responses for each completed survey we receive electronically.</p>
Verification and validation	<p>We generate reports to ensure surveys were sent for the applicable products. In instances where surveys were not sent, our Congressional Relations office works with engagement teams to ensure the surveys are sent.</p>
Data limitations	<p>Increasing our survey to include all GAO products issued to the Congress (except legal products) decreased our overall response rate. This was expected as the population of survey recipients grew. The response rate for the FY 2024 survey was about 3 percent, and about 99 percent of those who responded answered the timeliness question. We received at least one survey response for about 13 percent of the products for which we sent a form in FY 2024. The client feedback survey is only one of multiple methods we use to solicit feedback from our clients regarding our products and services. While the combined information from these methods provides a reasonable basis for our assessment of timeliness, we continue to explore ways to improve the response rate on our electronic survey.</p>

People measures

New hire rate

Definition and background	<p>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 our 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, CAO, Deputy Chief Administrative Officer, Chief Human Capital Officer, and 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.</p>
Data sources	<p>The Executive Committee approves the workforce plan. The workforce plan is coordinated and maintained by CAO. Data on accessions—that is, new hires coming on board—is taken from a database that contains employee data from the USDA's National Finance Center (NFC) database, which handles payroll and personnel data for us and other agencies.</p>
Verification and validation	<p>CAO maintains a database that monitors and tracks all our hiring offers, declinations, and accessions. In coordination with our Human Capital Office, our CAO staff enter workforce information supporting this measure into the CAO database. While the database is updated on a daily basis, CAO staff provide monthly reports to the Chief Operating Officer and CAO, which allows them to monitor progress by unit in achieving workforce plan hiring targets. CAO continually monitors and reviews accessions maintained in the NFC database against its database to ensure consistency and to resolve discrepancies.</p>
Data limitations	<p>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.</p>

Retention rate

Definition and background	<p>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.</p>
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Data sources	Data on retention—that is, people who are on board at the beginning of the fiscal year and people on board at the end of the fiscal year—are taken from a CAO database that contains some data from the NFC database, which handles payroll and personnel data for us and other agencies.
Verification and validation	CAO staff continually monitor and review accessions and attritions against their database that contains NFC data and follow up on any discrepancies. In FY 2009, we developed standard operating procedures, which are still in effect, 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	The Staff Development metric assesses level of access to and usefulness of various types of staff training, including both informal and formal opportunities.
Data sources	<p>The Staff Development index score is based on staff’s favorable responses to six EES items about staff development. Staff are asked to indicate the extent to which they agree or disagree with various statements about staff development on a 5-point scale, ranging from strongly agree to strongly disagree. Favorable responses include the two most positive response categories—strongly agree and agree. To increase the validity of responses, “I felt like...” was added to the survey items to ensure that only respondents that should have an opinion or are knowledgeable about a topic are provided, eliminating the need to provide an option to respond by saying “N/A” or “I don’t know” or “No basis to judge” (a survey best practice is to avoid using these because it is likely to produce less valid data).</p> <p>The staff development items include the following: (1) To do my job well, I felt like I had access to the training I needed; (2) To do my job well, I felt like I participated in formal or informal professional development opportunities that prepared me to take on new tasks; (3) To do my job well, I felt like I received on-the-job training that helped me; (4) To do my job well, I felt like I took internal (Learning Center) courses that helped me; (5) To do my job well, I felt like I participated in team-led training or knowledge sharing events that helped me; and (6) To do my job well, I felt like the external training(s) or conference(s) helped me.</p> <p>To determine the index score, we calculated the percentage of staff selecting a favorable response across all six questions among those who selected a response on the 5-point scale.</p>
Verification and validation	<p>The EES gathers staff’s opinions on a variety of workplace topics. Staff are provided with a unique survey link and access code, to which only the external contractor has access. The EES instrument—including all questions and instructions, as well as the web-based design and navigation—was pre-tested in FY 2020 with staff across the agency to help ensure that the survey was clear, logical, effective, and provided a positive user experience. Where needed, questions, instructions, and design were refined through an iterative process to improve the survey quality.</p> <p>In FY 2024, the EES response rate was about 77 percent, which indicates that results are largely representative of the GAO population. In addition, work units receive their respective results, enabling them to understand or further analyze unit experiences and outcomes.</p>
Data limitations	<p>The results obtained from the survey reflect staff’s self-reported opinions under conditions of confidentiality. Accordingly, there is no way to further validate those expressions of opinion.</p> <p>The practical difficulties of conducting any survey may introduce errors, commonly referred to as nonsampling errors. For example, these errors could result from 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. In FY 2020, we conducted multiple rounds of pre-testing for both the survey content and survey web-design to reduce the likelihood of respondents misinterpreting questions or erroneously navigating the survey. We also created a web-based survey for which respondents entered their answers directly into an electronic questionnaire, eliminating the possibility for potential errors in staff data entry.</p>
Staff utilization	
Definition	The Staff Utilization metric assesses how well employees understand the purpose and value of their work, as well as how their work engages their talents.

Data sources	<p>The Staff Utilization index score is based on staff's favorable responses to five EES items about staff utilization. Staff are asked to indicate the extent to which they agree or disagree with various statements about staff utilization on a 5-point scale, ranging from strongly agree to strongly disagree. Favorable responses include the two most positive response categories—strongly agree and agree.</p> <p>The Staff Utilization items include the following: (1) I felt like my talents were used well in the workplace; (2) I felt like I knew how my work relates to the agency's goals; (3) I felt like the work I did was important; (4) I felt like my workload was reasonable; and (5) I felt like I was utilized effectively, in general.</p> <p>To determine the index score, we calculated the percentage of staff selecting a favorable response across all five questions among those who selected a response on the 5-point scale.</p>
Verification and validation	See Staff development , Verification and validation .
Data limitations	See Staff development , Data limitations .
Experience with supervisors	
Definition and background	<p>The Experience with Supervisors metric focuses specifically on staff's official supervisor, referred to as the designated performance manager (DPM). This role applies to staff across the agency at all levels, and enables us to elicit consistent feedback on our key supervisor role. Our Experience with Supervisors index is therefore comprised of the core DPM questions. The question asking staff to evaluate their DPMs was excluded from the index because it uses a different scale and the items comprising the index collectively provide a robust evaluation of DPMs. The EES additionally provides staff who may have another person directing their day-to-day work an opportunity to respond about their additional supervisor. As these questions were not applicable for all staff, they are excluded from the index.</p>
Data sources	<p>The Experience with Supervisors index score is based on staff's favorable responses to 13 EES items about staff's DPM. Staff are asked to indicate the extent to which they agree or disagree with various statements about their DPM on a 5-point scale, ranging from strongly agree to strongly disagree. Favorable responses include the two most positive response categories—strongly agree and agree.</p> <p>The Experience with Supervisors items include the following: (1) I felt like my DPM treated me fairly; (2) I felt like my DPM gave me actionable feedback on a regular basis; (3) I felt like my DPM acted with honesty and integrity toward me; (4) I felt like my DPM made sufficient effort to seek out and value my perspective; (5) I felt like my DPM gave me the sense that my work contributions are valued; (6) I felt like my DPM made decisions in a timely manner; (7) I felt like my DPM set clear goals and priorities for me; (8) I felt like my DPM demonstrated GAO's core values of accountability, integrity, and reliability; (9) I felt like my DPM supported my need to balance work and other life issues; (10) I felt like my DPM respected and valued differences among individuals (e.g., sex, race, sexual orientation, national origin, religion, age, cultural background, disability); (11) I felt like my DPM listened to what I have to say; (12) I felt like my DPM treated me with respect; and (13) Overall, I had trust and confidence in my DPM.</p> <p>To determine the index score, we calculated the percentage of staff selecting a favorable response across all 13 questions among those who responded to the questions.</p>
Verification and validation	See Staff development , Verification and validation .
Data limitations	See Staff development , Data limitations .

Organizational climate	
Definition and background	The Organizational Climate metric assesses important interpersonal and communication dynamics, and staff's general experience and connection to their work. In assessing these issues, this metric includes items aligned with GAO's people core values, which include valuing, respecting, and treating staff fairly.
Data sources	<p>The Organizational Climate index score is based on staff's favorable responses to nine EES items about the organizational climate within their work unit and at GAO more generally. Staff are asked to indicate the extent to which they agree or disagree with various statements about organizational climate on a 5-point scale, ranging from strongly agree to strongly disagree. Favorable responses include the two most positive response categories—strongly agree and agree.</p> <p>The Organizational Climate items include the following: (1) In my work unit, I felt respected by the people I work with; (2) In my work unit, others treated me fairly; (3) In my work unit, sufficient effort was made to seek out and value each person's perspectives; (4) In my work unit, it was easy to collaborate with others; (5) In my work unit, communication was effective; (6) At GAO, I knew what I needed to do to be successful in my role; (7) At GAO, I felt encouraged to come up with new and better ways of doing things; (8) At GAO, my work gave me a feeling of personal accomplishment; and (9) At GAO, I knew what was expected of me on the job.</p> <p>To determine the index score, we calculated the percentage of staff selecting a favorable response across all nine questions among those who responded to the questions.</p>
Verification and validation	See Staff development, Verification and validation .
Data limitations	See Staff development, Data limitations .
Internal operations measures	
Help get job done, improve quality of work life, and IT tools	
Definition and background	To measure how well we are delivering internal administrative services to our employees and identify areas for improvement, we conduct a self-administered, web-based CSAT survey. The survey asks employees to indicate how much they agree with the effectiveness of services that help them get their jobs done, services that affect their quality of work life, and IT tools. We administered the survey for about 3 weeks in January. We included all employees in addition to those in the Personnel Appeals Board, Federal Accounting Standards Advisory Board, and the OIG as they also rely on our administrative services to do their jobs.
Data sources	<p>To determine our employee's perceived effectiveness of internal administrative services, we calculate composite scores for three measures. No weighting nor other adjustments were made. The composite score calculation is made by adding all the 'Strongly Agree' and 'Agree' ratings across all the relevant services and dividing it by the number of respondents who provided any agreement rating.</p> <p>Of the three composite scores that we calculate, one measure reflects perceived effectiveness with the services that help employees get their jobs done, such as records management, IT customer support, mail services, and travel support services. The second measure reflects perceived effectiveness with services that affect quality of work life. These services include assistance related to pay and leave, building maintenance and security, and transit benefits. The third measure is for IT tools, such as our document management system, tools for working remotely, and the intranet.</p>

Verification and validation	<p>The survey is conducted by GAO's Business Process Analytics Group in the CAO Immediate Office. While this unit can access individual responses, it complies with the privacy statement that is posted on the website to only provide aggregated data to GAO management that cannot be used to identify responses of any individual.</p> <p>Each unit responsible for administrative services conducts follow-on work, including analyzing written comments to gain a better understanding of the information from the survey and developing action plans to address problem areas.</p>
Data limitations	<p>The information contained in the survey is the self-reported opinions of staff expressed under conditions of confidentiality. 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.</p> <p>The practical difficulties of conducting any survey may introduce 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.</p>

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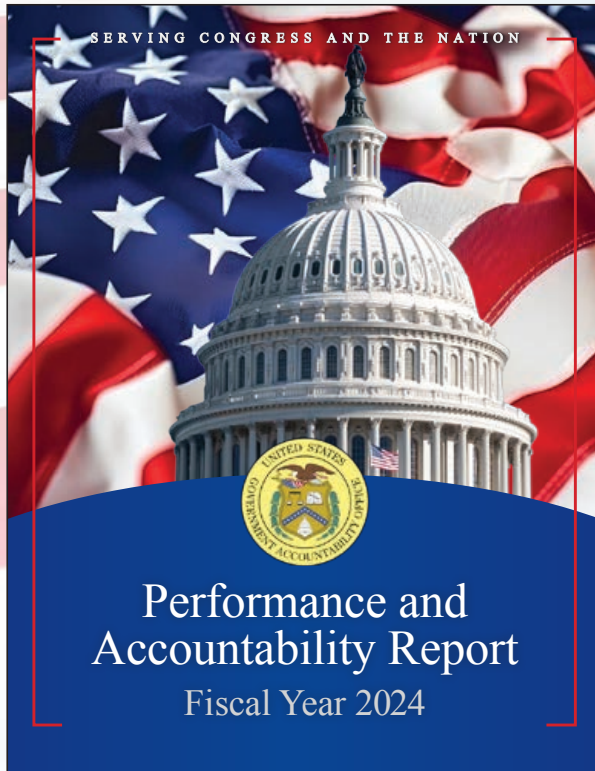
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