

Fiscal Year 2013 Performance Plan

GAO Supports Congressional Decision-making, Saves Resources, and Helps Improve Government

The Government Accountability Office (GAO) is the audit, evaluation, and investigative arm of the Congress, and exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure accountability of the federal government for the benefit of the American people. GAO is unique in our audit and evaluation capacity to support the Congress by performing original research, providing technical assistance, and conducting analyses to help the Congress make informed decisions across all segments of the federal budget resulting in tangible results and enhanced oversight. GAO's work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

Even during the constrained budgetary environment we have seen these past couple of years, GAO has continued to prove itself to be one of the best investments in the federal government. For example, in fiscal year 2011 our work yielded significant results across the government, including financial benefits of \$45.7 billion—a return of \$81 for every dollar invested in GAO—and over 1,300 other benefits that helped to change laws, improve services to the public, and promote sound management throughout government. In fiscal year 2011, about 80 percent of our recommendations had been adopted by the Congress and federal agencies within the last 4 years. In addition, GAO issue-area experts testified 174 times before the Congress on a wide range of issues, such as military and veterans disability systems, U.S. Postal Service fiscal

sustainability, and Medicare and Medicaid fraud, waste, and abuse. A list of selected testimony topics presented by GAO in fiscal year 2011 is included in figure 1 (page F-3). Once again GAO demonstrated its core values in ensuring that we continue to provide high-quality, high-value, and independent support to the Congress in ways that generate material benefits to the nation.

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 of the laws, including the Government Performance and Results Act (GPRA), as amended. Among other things, GPRA requires each agency to prepare an annual “performance plan covering each program activity set forth in the budget of such agency.” This section of our budget submission constitutes our performance plan for fiscal year 2013.

GAO Services Integral to Congressional Priorities

Our continued high performance is evidence of the critical role GAO plays in helping the Congress and the American people better understand important national issues, both as they emerge and over the long term. GAO issues hundreds of products annually in response to congressional requests and mandates, including issuing several products under the Dodd-Frank Wall Street Reform Act on mortgages, securities markets, financial institutions, the Federal Reserve, and consumer protection and many other products related to health insurance reform.

We also issued our biennial high-risk report calling attention to opportunities for cost savings and improvements in federal agency and program management that offer the potential to save billions of dollars, dramatically improve service to the public, and strengthen confidence and trust in the

performance and accountability of the U.S. government. GAO's biennial *High-Risk Series* focuses on federal areas and programs at risk of fraud, waste, abuse, and mismanagement, or those in need of broad-based transformation. Overall, the high-risk series has served to identify and help resolve serious weaknesses in areas that involve substantial resources and provide critical services to the public. In fiscal year 2011, GAO issued 186 reports, delivered 57 testimonies to the Congress, and prepared numerous other products, such as briefings and presentations, related to our high-risk series. In addition, we documented \$29.2 billion in financial benefits and 544 nonfinancial benefits related to high-risk areas.

We also issued our first annual report under a new mandate in which we identified 34 areas that have duplicative or overlapping objectives, or provide similar services to the same populations, or where government

missions are fragmented across multiple agencies or programs. The report (GAO-11-318SP) also identified 47 areas where the federal government may be able to achieve cost savings or revenue enhancements, such as promoting more competition for the more than \$500 billion in federal contracts and applying strategic sourcing best practices throughout the federal procurement system. In addition, we continued to regularly report the results of our work related to the Troubled Asset Relief Program (TARP) and the American Recovery and Reinvestment Act.

Given GAO's reputation for consistently producing high quality work that is typically based on original research, it is not surprising that congressional demand for GAO products and services remains high during these challenging times.

Our current high-risk list is shown in table 1.

Figure 1: Selected Testimony Topics for Fiscal Year 2011

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

- Safety of Medical Devices
- DOD and VA Care Coordination Program
- VA Prevention of Sexual Assaults
- State Oversight of Private Health Insurance Rates
- Potential Overlap and Duplication in Government Programs
- Incapacitated Adults
- Federal Workers' Compensation
- Military and Veterans Disability System
- Oversight of DOD Tuition Assistance Program
- Securities Lending in 401(k) Plans
- Pension Benefit Guaranty Corporation Management
- Financial Literacy
- Mortgage Foreclosures Regulatory Oversight
- Oversight of Residential Appraisals
- TARP
- Interior's Major Management Challenges
- Federal Oil and Gas Restructuring
- Improvements Needed for Safe Drinking Water
- Food and Agriculture Emergency Preparedness
- Airport and Airway Trust Funds
- Traffic and Vehicle Safety
- Use of Recovery Act Transportation Funds
- Unneeded Owned and Leased Federal Facilities
- VA Real Property Realignment
- Needed U.S. Postal Service Legislation

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

- DHS 10 Years After 9/11
- Electronic Employment Eligibility Verification
- Aviation Security Behavior Detection Program
- Maritime Security U.S. Counterpiracy Action Plan
- Cross-Border Currency Smuggling
- Assessing National Preparedness Capabilities
- Visa Overstay Enforcement
- Combatting Nuclear Smuggling
- Flood Insurance Reform
- Efforts to Address Terrorist Safe Havens
- Antidumping and Countervailing Duties
- Diplomatic Security Training Challenges
- DOD Space Acquisitions
- Missile Defense Transparency and Accountability
- DOD Cost Overruns
- Joint Strike Fighter Program Restructuring
- Coast Guard Deepwater Program
- Army's Ground Force Modernization
- Littoral Combat Ship Acquisition Strategies
- Contract Oversight of non-U.S. Vendors in Afghanistan
- Addressing Urgent Warfighter Needs
- Personnel Security Clearance Process

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

- Oversight and Accountability of Federal Grants
- Reducing Improper Payments
- Fiscal Year 2010 U.S. Government Financial Statements
- DOD Financial Management Challenges
- Medicare and Medicaid Fraud, Waste, and Abuse
- Fraud Prevention in Service-Disabled Veteran-Owned Small Business Program
- Fraud Prevention in SBA's 8(a) Program
- Tax Delinquent Recovery Act Contractors
- Protecting Federal Information Systems
- Information Technology Investment Oversight
- VA Information Technology
- Federal Information Technology Spending
- Unfunded Mandates Reform Act Requirements
- Budget Enforcement Mechanisms
- 2010 Census Lessons Learned
- Value Added Taxes
- Tax System Complexity and Taxpayer Compliance
- GPRA Modernization Act Implementation

Source: GAO.

Table 1: GAO’s High-Risk List as of September 30, 2011

Strengthening the Foundation of Efficiency and Effectiveness
• Management of Federal Oil and Gas Resources (new)
• Modernizing the Outdated U.S. Financial Regulatory System
• Restructuring the U.S. Postal Service to Achieve Sustainable Financial Viability
• Funding the Nation’s Surface Transportation System
• Strategic Human Capital Management
• Managing Federal Real Property
Transforming DOD Program Management
• DOD Approach to Business Transformation
• DOD Business Systems Modernization
• DOD Support Infrastructure Management
• DOD Financial Management
• DOD Supply Chain Management
• DOD Weapon Systems Acquisition
Ensuring Public Safety and Security
• Implementing and Transforming the Department of Homeland Security
• Establishing Effective Mechanisms for Sharing and Managing Terrorism-Related Information to Protect the Homeland
• Protecting the Federal Government’s Information Systems and the Nation’s Cyber Critical Infrastructures
• Ensuring the Effective Protection of Technologies Critical to U.S. National Security Interests
• Revamping Federal Oversight of Food Safety
• Protecting Public Health through Enhanced Oversight of Medical Products
• Transforming EPA’s Process for Assessing and Controlling Toxic Chemicals
Managing Federal Contracting More Effectively
• DOD Contract Management
• DOE’s Contract Management for the National Nuclear Security Administration and Office of Environmental Management
• NASA Acquisition Management
• Management of Interagency Contracting
Assessing the Efficiency and Effectiveness of Tax Law Administration
• Enforcement of Tax Laws
• IRS Business System Modernization
Modernizing and Safeguarding Insurance and Benefit Programs
• Improving and Modernizing Federal Disability Programs
• Pension Benefit Guaranty Corporation Insurance Programs
• Medicare Program
• Medicaid Program
• National Flood Insurance Program

Source: This and all other tables in this report were created by GAO.

GAO Seeks to Begin Rebuilding Staff Capacity to Meet Congressional Priorities

GAO depends on a talented and diverse, high-performing, knowledge-based workforce to carry out our mission in support of the Congress. We continue to include human capital, particularly succession planning and development, as one of our internal management challenges that could affect our performance and progress toward our goals.

Since fiscal year 2010, we have limited hiring to critical positions that, if left unfilled, would place GAO operations at risk. This unfortunate but unavoidable staffing retrenchment has negatively impacted our staffing capacity, and resulted in not replacing departing staff to address succession planning challenges and skill gaps. By the end of fiscal year 2012, for the first time in over 75 years, GAO's staffing level will drop below 3,000 staff resulting in an 11 percent reduction in our staff capacity, or 365 people, in only a 2-year period.

Over the last 2 years, we have implemented significant reductions across all areas of GAO, including reducing discretionary spending and reducing or deferring planned investments. However, given that about 81 percent of our budget funds staff compensation and benefits and with the deep cuts already taken in our infrastructure spending, reducing the size of our workforce could not be avoided. While we have been able to achieve staffing reductions through attrition, voluntary early retirements, and voluntary separation incentives without resorting to drastic workforce restructuring, such as layoffs, GAO faces succession challenges as more of our workforce, especially senior managers, become retirement eligible.

By the end of fiscal year 2013, 12 percent of our total analysts, about 25 percent of supervisory analysts and 43 percent of our senior executive staff will be eligible for retirement, and we project losing 190 additional staff in fiscal year 2013. It is therefore essential that GAO be able to replace some of our lost staff capacity to avoid further erosion of our knowledge base and ensure we can continue to respond to the most pressing issues facing the nation.

Demand for GAO's services remains high. To ensure our ability to maintain our highly skilled workforce to support Congress and produce results to reduce costs and improve government performance, it is imperative that we begin to replenish our workforce to both replace departing staff and add more highly skilled talent. Moreover, we have been and will continue to outreach to our congressional clients to ensure they recognize our situation, help focus our work to the highest priority areas, and help prioritize our work to obtain the maximum benefit in this resource-constrained environment.

We are also continuing to explore opportunities to enhance workforce and budget flexibilities, increase our effectiveness and efficiency, and further reduce our operating costs. We believe these efforts have the potential to yield long-term benefits to GAO, the Congress, and the nation. For example, we are

- optimizing the space in our headquarters facility, which will provide GAO with additional rentable space, thereby providing the potential to attract a future tenant and increase revenue in fiscal year 2013;
- pursuing opportunities to reduce our physical footprint in a number of our field offices through our enhanced telework pilot program, to include reconfiguring field-office spaces to

support office sharing and, therefore, reduce infrastructure costs;

- conducting a pilot to expand our video-conference capability and information sharing to enhance our workforce flexibility and further reduce travel costs;
- exploring alternative ways to deliver our products to the Congress and the public more efficiently and effectively;
- evaluating our model for utilizing staff on engagements to enhance our agility and responsiveness; and
- assessing opportunities to reengineer our engagement-management process and identify areas that can be streamlined or standardized to yield improvements in the efficiency of our work without sacrificing quality.

In fiscal year 2013 and beyond, it will be critical for GAO to not only reap the benefits of our current cost-cutting and efficiency actions, but to begin to rebuild our staff capacity to our target goal of 3,250 staff to ensure that GAO has the depth, organizational agility, and broad-based skills needed to contribute to the vast array of topics about which the Congress seeks our analysis and advice.

In light of GAO’s commitment to minimize costs and improve efficiencies while maintaining the quality of our support to the

Congress, for fiscal year 2013 we are seeking a funding level of \$526.2 million—a modest increase of 2.9 percent over our fiscal year 2012 level. This funding represents the first step in rebuilding our staff capacity to a level that will enable us to optimize the benefits we yield for the Congress and the nation, provide insightful analyses on the most important priorities for congressional oversight, and help improve government performance, accountability, and transparency.

Our fiscal year 2013 budget request includes funds to achieve an FTE level of 3,046 (3,100 staff)—a down payment towards our target goal of 3,250 FTEs, cover mandatory funding increases, and partially restore essential funding deferred or eliminated in prior years because of budget constraints for staff recognition and benefits programs, essential engagement support, and critical investments in facilities and information technology. Reductions in staff recognition and benefits programs jeopardize our ability to recruit and retain staff when other agencies, nonprofit institutions, and private firms with whom we compete can offer these benefits. Continual deferral of needed investments in our systems and building will ultimately diminish our productivity and effectiveness and potentially lead to more costly repairs.

A summary of our funding sources is shown in table 2.

Table 2: Fiscal Year 2011–2013 Source of Funds
(Dollars in thousands)

Funding source	Fiscal year 2011 actual			Fiscal year 2012 revised estimate			Fiscal year 2013 request		
	Staff ^a	FTEs	Amount	Staff ^a	FTEs	Amount	Staff ^a	FTEs	Amount
Appropriation		3,192	\$546,075		2,982	\$511,296		3,037	\$526,233
Reimbursable programs		20	6,648		18	7,977		9	4,717
Offsetting collections			15,031			22,304			24,318
Total resources	3,134	3,212	\$567,754	2,985	3,000	\$541,577	3,100	3,046	\$555,268

^aNumber of staff on board at year end.

In addition to our appropriation request, GAO estimates that about \$4.7 million in reimbursements from program and financial audits will be available to offset our costs. In accordance with authorizing legislation, these activities include

- program reviews of TARP;
- financial statement audits of the Federal Housing Finance Agency (FHFA) and the Consumer Financial Protection Bureau (CFPB); and
- operation of the Financial Accounting Standards Advisory Board.

In fiscal year 2013, we are also requesting authority to use \$24.3 million in offsetting collections, including

- \$8.6 million in rental income, primarily from the U.S. Army Corps of Engineers and a potential new tenant, for rental of space in the GAO headquarters building; and
- \$15.7 million from the Federal Deposit Insurance Corporation (FDIC), the Securities and Exchange Commission (SEC), and the U.S. Treasury Department as reimbursement for an audit of their financial statements.

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

In July 2010 GAO issued our strategic plan for fiscal years 2010 through 2015. Our strategic goals and objectives reflect the wide array of national and international issues that GAO covers in our mission to support the Congress and, in the case of goal 4, our efforts to ensure our internal operations support that mission. GAO serves every standing congressional committee and about 70 percent of their

subcommittees. Consequently, the scope of our work is broad-based which allows us to respond to domestic and international challenges, such as threats confronting U.S. national security interests; fiscal sustainability and debt challenges; economic recovery and restored job growth; and advances in science, technology, engineering, and mathematics. In covering the following mission goals and objectives, GAO seeks not only to help position the government to better manage risks that could compromise the nation’s security, health, and solvency, but also to identify opportunities for managing government resources wisely for a more sustainable future.

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

- Financing and Programs to Serve the Health Needs of an Aging and Diverse Population
- Lifelong Learning to Enhance U.S. Competitiveness
- Benefits and Protections for Workers, Families, and Children
- Financial Security for an Aging Population
- A Responsive, Fair, and Effective System of Justice
- Viable Communities
- A Stable Financial System and Consumer Protection
- Responsible Stewardship of Natural Resources and the Environment
- A Viable, Efficient, Safe, and Accessible National Infrastructure

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

- Protect and Secure the Homeland from Threats and Disasters
- Ensure Military Capabilities and Readiness

- Advance and Protect U.S. Foreign Policy Interests
- Respond to the Impact of Global Market Forces on U.S. Economic and Security Interests

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

- Analyze the Government’s Fiscal Position and Opportunities to Strengthen Approaches to Address the Current and Projected Fiscal Gap
- Identify Fraud, Waste, and Abuse
- Support Congressional Oversight of Major Management Challenges and Program Risks

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

- Improve efficiency and effectiveness in performing our mission and delivering quality products and services to the Congress and the American people
- Maintain and enhance a diverse workforce and inclusive work environment through strengthened recruiting, retention development, and reward programs
- Expand networks, collaborations, and partnerships that promote professional standards and enhance GAO’s knowledge, agility, and response time
- Be a responsible steward of GAO’s human, information, fiscal, technological, and physical resources

GAO’s High Performance Due to Dedicated Workforce

GAO achieves a high level of performance through the outstanding efforts of our professional, multidisciplinary, and diverse staff. Recognizing that GAO’s accomplishments are a direct result of our dedicated workforce, we continuously strive to maintain a work environment that promotes employee well-being and

productivity, and to serve as a leading-practices agency. In 2011, GAO was once again recognized as one of the “Best Places to Work.” The annual survey conducted by the Partnership for Public Service identified GAO as number 3 in its rankings for all large organizations across the entire federal government, and *Washingtonian* magazine selected GAO as one of the Best Places to Work in Washington, D.C., among private and public organizations in its annual rankings.

Performance Measurement

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

Results: Focusing on results and the effectiveness of the processes needed to achieve them is fundamental to accomplishing our mission. To assess our results, we measure financial benefits, other (nonfinancial) benefits, GAO recommendations implemented, and percentage of new products with recommendations.

Client: To judge how well we are serving our client, we measure the number of congressional hearings where we are asked to present expert testimony as well as our timeliness in delivering products to the Congress.

People: As our most important asset, our people define our character and capacity to perform. A variety of data sources, including an internal survey, provide information to help us measure how well we are attracting and retaining high-quality staff and how well we are developing, supporting, using, and leading staff.

Internal operations: Our mission and people are supported by our internal administrative services, including information management, building management, knowledge, human capital, and financial management services. Through an internal customer satisfaction survey, we gather information on how well our internal operations help employees get their jobs done and improve employees' quality of work life.

Setting Performance Targets

To establish targets for all of our measures, we consider our past performance, including recent patterns and 4-year rolling averages, as well as relevant upcoming events and external factors that influence our work. On the basis of this information, the teams and offices that are directly engaged in the work discuss with our top executives their views of what we have planned to accomplish in the strategic plan and what they believe they can accomplish in the upcoming fiscal year. The GAO Executive Committee then establishes targets for the performance measures.

We may adjust these targets after they are initially published when our expected future work or level of funding provided warrants doing so. If we make changes, we include the changed targets in later documents, such as this performance plan, and indicate we have changed them. For instance, we lowered our initial fiscal year 2012 financial-benefits target from \$42 billion, as reported in the fiscal year 2012 performance budget in January 2011, to \$40 billion. Even though our actual documented fiscal year 2011 financial benefits to the federal government was \$45.7 billion, in fiscal year 2012 we will have fewer resources, which will likely impact our ability to meet our original target.

An agencywide summary of our annual performance measures and targets for fiscal years 2008-2013 is included in table 3.

For more details on how we measure our performance, including details on our fiscal year 2011 performance, please see our Fiscal Year 2011 Performance and Accountability Report at <http://www.gao.gov/products/GAO-12-4SP>.

Table 3: Agencywide Summary of Annual Measures and Targets

Performance measure	2008 actual	2009 actual	2010 actual	2011 actual	2012 target	2013 target
Results						
Financial benefits (Dollars in billions)	\$58.1 ^a	\$43.0	\$49.9	\$45.7	\$40.0	\$40.0
Nonfinancial benefits	1,398	1,315	1,361	1,318	1,200	1,200
Past recommendations implemented	83%	80%	82%	80%	80%	80%
New products with recommendations	66%	68%	61%	68%	60%	60%
Client						
Testimonies	298	203	192	174	180	180
Timeliness ^b	95%	95%	95%	95%	90%	90%
People						
New hire rate	96%	99%	95%	84%	95%	95%
Retention rate						
With retirements	90%	94%	94%	92%	90%	90%
Without retirements	93%	96%	96%	96%	94%	94%
Staff development ^c	77%	79%	79%	79%	76%	76%
Staff utilization ^{c, d}	75%	78%	77%	78%	75%	75%
Effective Leadership by Supervisors ^{c, e}	81%	83%	83%	83%	80%	80%
Organizational climate ^c	77%	79%	79%	80%	75%	75%
Internal operations^f						
Help to get job done	4.00	4.03	3.94	N/A	4.00	4.00
Quality of work life	4.01	4.01	3.94	N/A	4.00	4.00

^aIn fiscal year 2008, we recorded several unexpected and large financial benefits that significantly contributed to our performance.

^bThe timeliness measure is based on one question on a form sent out to selected clients. The response rate for the form in fiscal year 2011 was 25 percent, and 98 percent of the clients who responded answered this question. The percentage shown in the table represents the percentage of respondents who answered favorably to this question on the form.

^cThese measures are derived from our annual agencywide employee feedback survey. From the staff who expressed an opinion, we calculated the percentage of those who selected favorable responses to the related survey questions. Responses of “no basis to judge/not applicable” or “no answer” were excluded from the calculation. While including these responses in the calculation would result in a different percentage, our method of calculation is an acceptable survey practice, and we believe it produces a better and more valid measure because it represents only those employees who have an opinion on the questions.

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

^eIn fiscal year 2009 we changed the name of this measure from “Leadership” to its current nomenclature to clarify that the measure reflects employees’ satisfaction with their immediate supervisor’s leadership. In fiscal year 2010, we changed one of the questions for this measure.

^fFor our internal operations measures, we ask staff to rank 32 internal services available to them and to indicate on a scale from 1 to 5, with 5 being the highest, their satisfaction with each service. We will report actual data for fiscal year 2011 once data from our December 2011 internal customer satisfaction survey has been analyzed.

Budgetary Resources by Goal

Table 4 provides an overview of how our human capital and budgetary resources are

allocated among our strategic goals for fiscal years 2011 through 2013.

Table 4: Budgetary Resources by Strategic Goal
(Dollars in millions)

Strategic goal	Fiscal year 2011 actual		Fiscal year 2012 estimate		Fiscal year 2013 request	
	FTEs	Amount	FTEs	Amount	FTEs	Amount
Goal 1 Address current and emerging challenges to the well-being and financial security of the American people	1,352	\$245	1,264	\$224	1,282	\$234
Goal 2 Respond to changing security threats and the challenges of global interdependence	817	\$145	768	\$150	780	\$143
Goal 3 Help transform the federal government to address national challenges	944	\$164	876	\$152	890	\$161
Goal 4 Maximize the value of GAO by enabling quality, timely service to the Congress and being a leading practices federal agency	99	\$14	92	\$16	94	\$17
Total budgetary resources	3,212	\$568	3,000	\$542	3,046	\$555

Performance Plans by Strategic Goal

The following sections address performance results, strategic objectives, and plans for each of our four strategic goals. These objectives, along with the performance goals and key efforts that support them, are discussed fully in our strategic plan, which is available on our website at www.gao.gov. Specifically, for goals 1, 2, and 3—our external goals—we present performance results for the three annual measures that we assess at the goal level.

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*.

GAO Teams Contributing to Goal 1

- Education, Workforce, and Income Security
- Financial Markets and Community Investment
- Health Care
- Homeland Security and Justice
- Natural Resources and Environment
- Physical Infrastructure
- Supporting GAO Office**
- General Counsel

Goal 1

Our first strategic goal upholds our mission to support the Congress in carrying out its

The following table presents selected benefits attributable to Goal 1 in fiscal year 2011.

Table 5: Selected Goal 1 Benefits in Fiscal Year 2011

Financial benefits	<p>Informed legislation aimed at reducing payments to Medicare Advantage Program (\$3.7 billion)</p> <p>Prompted elimination of seller-funded down-payment assistance for Federal Housing Administration—insured mortgages (\$2.7 billion)</p> <p>Identified concerns about Department of Energy (DOE) management of its Loan Guarantee Program (\$2.0 billion)</p>
Other (nonfinancial) benefits	<p>Improved disclosure of pension plan information</p> <p>Identified and helped remove registered sex offenders employed at schools or child care facilities</p> <p>Helped increase enforcement against nursing homes providing poor quality care</p> <p>Improved contracting opportunities for small business</p>
Testimonies	<p>Military and veterans disability system</p> <p>Overlap in federal employment and training programs</p> <p>U.S. Postal Service (USPS) fiscal sustainability</p> <p>Medicare and Medicaid fraud, waste, and abuse</p>

A summary of Goal 1 performance results and targets is shown in the following table.

Table 6: Strategic Goal 1’s Annual Performance Results and Targets
(Dollars in billions)

Performance measures	2008 actual	2009 actual ^a	2010 actual ^b	2011 actual	2012 target ^c	2013 target
Financial benefits	\$19.3	\$12.1	\$17.8	\$12.6	\$11.0	\$9.7
Other (nonfinancial) benefits	226	224	233	243	225	225
Testimonies	123	85	86	84	85	85

^a In fiscal year 2009, we did not meet the target for goal 1 financial benefits. Because financial benefits often result from work completed in prior years, we set our fiscal year 2009 target on the basis of our assessment of the progress agencies were making in implementing our past recommendations.

^b In fiscal year 2010, we exceeded our target for goal 1 financial benefits by \$4.4 billion due to higher than estimated savings from our work on the Medicare Advantage program and insurance claims for Federal Housing Administration insured mortgages.

^c In fiscal year 2012, given that our resources have been significantly reduced below the level that we initially requested we have adjusted our targets accordingly. Our fiscal year 2012 target for financial benefits has been reduced by \$6.0 billion from our initial target reported in our fiscal year 2012 performance budget in January 2011. Similarly, the fiscal year 2012 target for testimonies has been reduced by 5.

Table 7 provides examples of work we plan to conduct during fiscal years 2012 and 2013 under Goal 1.

Table 7: Examples of Planned Work under Goal 1

<p><i>Financial Security</i></p> <ul style="list-style-type: none"> • Evaluate reforms to the financial regulatory structure • Evaluate consumer protections for financial services and products • Evaluate financial literacy programs <p><i>Social Programs</i></p> <ul style="list-style-type: none"> • Review Medicare and Medicaid payment methods and program management • Assess implementation of the Patient Protection and Affordable Care Act • Assess the health care provided to veterans and military families • Assess quality and oversight of online learning programs <p><i>Effective Systems</i></p> <ul style="list-style-type: none"> • Review federal efforts to develop renewable energy, energy efficient technologies, and mitigating the environmental effects of energy production • Identify overlap and duplication of federal natural resources stewardship • Assess USPS plans for restructuring to address its financial outlook and condition • Review federal efforts to promote affordable telecommunications services • Assess alternative methods for financing federal surface transportation infrastructure investments
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Goal 2

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

<p>Primary GAO Teams Contributing to Goal 2</p> <ul style="list-style-type: none"> Acquisition and Sourcing Management Defense Capabilities and Management Homeland Security and Justice International Affairs and Trade <p>Supporting GAO Teams and Offices</p> <ul style="list-style-type: none"> Financial Markets and Community Investment Information Technology Natural Resources and Environment General Counsel

The following table presents selected benefits attributable to Goal 2 in fiscal year 2011.

Table 8: Selected Goal 2 Benefits in Fiscal Year 2011

Financial benefits	<p>Contributed to the Department of Defense’s (DOD) decision to cancel the Manned Ground Portion of the Army’s Future Combat System (\$11.2 billion)</p> <p>Contributed to the termination of the Transformational Satellite Communications System (\$5.3 billion)</p> <p>Contributed to the termination of the Multiple Kill Vehicle (\$2.7 billion)</p>
Other (nonfinancial) benefits	<p>Identified duplication between DOD and Department of State security assistance programs</p> <p>Improved planning and information sharing among multiple agencies to reduce redundancy in economic development spending in Afghanistan</p> <p>Helped DOD strengthen its ability to provide trained and ready forces for military operations</p> <p>Helped clarify fighter aircraft requirements and shortfalls to better inform future budget decisions</p>
Testimonies	<p>Ensuring readiness of the Department of State’s diplomatic security</p> <p>Enhancing cost sharing in Iraq</p> <p>DOD cost overruns</p> <p>Littoral Combat Ship acquisitions</p>

A summary of Goal 2 performance results and targets are shown in the following table

Table 9: Strategic Goal 2’s Annual Performance Results and Targets
(Dollars in billions)

Performance measures	2008 actual	2009 actual	2010 actual^a	2011 actual	2012 target^b	2013 target
Financial benefits	\$15.4	\$12.4	\$20.5	\$25.9	\$11.4	\$11.4
Other (nonfinancial) benefits	468	457	444	447	450	450
Testimonies	93	67	58	48	50	50

^a In fiscal year 2010, we exceeded our target for goal 2 financial benefits by \$6.7 billion. We recorded larger than anticipated financial benefits from reductions DOD made to the Army’s Future Combat System vehicle program and the Missile Defense Agency’s cancellation of the Kinetic Energy Interceptor program and second airborne laser aircraft prototype.

^b In fiscal year 2012, given that our resources have been significantly less than we initially requested we have reduced our targets accordingly. We have reduced our target for financial benefits by \$2.6 billion from our initial estimate reported in our fiscal year 2012 performance budget in January 2011. Similarly, we have reduced the target for testimonies by 20. Conversely, based on actual data the target for nonfinancial benefits has been increased by 105.

Table 10 provides examples of work we plan to conduct during fiscal years 2012 and 2013 under Goal 2.

Table 10: Examples of Planned Work under Goal 2

<p><i>Weapon Systems Costs</i></p> <ul style="list-style-type: none"> • Assess the soundness and efficiency of DOD’s highest cost weapon acquisition programs • Evaluate the effect of recent weapon system acquisition reforms and policy changes • Assess overlap, duplication, and fragmentation among defense programs and activities <p><i>Foreign Operations</i></p> <ul style="list-style-type: none"> • Assess the management of logistics and contractor support for the drawdown in Afghanistan and Iraq • Monitor the transition from a military-led to a civilian-led presence in post conflict areas • Assess the efficiency and fiscal sustainability of foreign assistance <p><i>Cyber Security</i></p> <ul style="list-style-type: none"> • Assess DHS’s efforts to enhance the resiliency of critical national assets, networks, and systems • Review the effectiveness of computer and network security at federal agencies • Assess efforts to manage and protect the computer information systems and networks that support the nation’s critical infrastructure <p><i>Other Global Threats</i></p> <ul style="list-style-type: none"> • Evaluate the effectiveness of government programs designed to protect critical technologies
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- Review U.S. and foreign efforts to deter, detect, and thwart terrorists aiming to disrupt the international aviation system
- Review the coordination of federal strategies, resources and results for enforcing U.S. immigration laws

Goal 3

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

- Primary GAO Teams Contributing to Goal 3**
- Applied Research and Methods
 - Financial Management and Assurance
 - Forensic Audits and Investigative Service
 - Information Technology
 - Strategic Issues
 - General Counsel (bid protest and appropriation law decisions)
- Supporting GAO Teams and Offices**
- Acquisition and Sourcing Management
 - Natural Resources and Environment
 - General Counsel (supporting other Goal 3 work)

The following table presents selected benefits attributable to Goal 3 in fiscal year 2011.

Table 11: Selected Goal 3 Benefits in Fiscal Year 2011

Financial benefits	Improved oversight of critical border surveillance systems (\$1.6 billion) Increased transparency, reducing improper federal payments (\$946 million) Contributed to Census Bureau’s updated cost model (\$602 million)
Other (nonfinancial) benefits	Identified tax delinquents receiving federal benefits to explore ways to increase collection of unpaid taxes Improved and modernized government audit standards to be used by federal, state, and local auditors Helped the Internal Revenue Service (IRS) identify ways to reduce delays in resolving identity theft victims’ tax filing issues
Testimonies	Coast Guard Deepwater Program Tax Gap Complexity DOD Financial Management GPRA Modernization Act

A summary of Goal 3 performance results and targets is shown in the following table.

Table 12: Strategic Goal 3’s Annual Performance Results and Targets
(Dollars in billions)

Performance measures	2008 actual	2009 actual	2010 actual ^a	2011 actual ^a	2012 target ^b	2013 target ^c
Financial benefits	\$23.4	\$18.5	\$11.6	\$7.2	\$7.3	\$7.8
Other (nonfinancial) benefits	704	634	684	628	525	525
Testimonies	76	49	45	39	40	40

^a Our fiscal year 2010 and 2011 Goal 3 financial benefits were less than our target. Because financial benefits often result from work completed in prior years, we set our target based on an assessment of the progress agencies make in implementing our recommendations.

^b Our fiscal year 2012 target for financial benefits is \$3.7 billion less than what we reported in our fiscal year 2012 performance budget in January 2011. Similarly, the fiscal year 2012 target for nonfinancial benefits has been reduced by 105, and the fiscal year 2012 target for testimonies has been reduced by 17. These targets have been reduced in part due to the steady decline in financial benefits for this goal over the past 4 years, as well as due to the reduced resources available to GAO in fiscal year 2012 when compared to previous years.

^c Fiscal year 2013 financial benefits for Goals 1 through 3 do not sum to the total agencywide target as we have left \$11.1 billion of the financial benefits target unassigned. Our experience leads us to believe we can meet the agency target, but it is premature at this time to assign this amount to specific goals.

Table 13 provides examples of work we plan to conduct during fiscal years 2012 and 2013 under Goal 3.

Table 13: Examples of Planned Work under Goal 3

<p><i>Management Challenges/Risks</i></p> <ul style="list-style-type: none"> • Review DOD financial-management improvement efforts • Review the effectiveness of federal agencies to provide secure, reliable, and fast Internet and web connections • Assess the government’s ability to protect personal information • Review the government’s progress in using technology to store, preserve, and share public records • Assess federal agencies’ reliance on contractors and their ability to provide effective contract management and oversight • Identify ways to improve NASA’s acquisition of major space flight projects • Identify critical skills gaps and related human capital issues across the government

Table 13: Examples of Planned Work under Goal 3 (continued)

<p><i>Accountability</i></p> <ul style="list-style-type: none"> • Conduct annual financial audits of the IRS, SEC, FDIC, TARP, CFPB, FHFA, the Bureau of the Public Debt, and consolidated financial audit of the federal government • Conduct audits of federal internal controls needed to ensure accountability over resources and payments, including improper payment controls • Identify fraud, waste, and abuse in federal programs • Assess the implementation of the GPRA Modernization Act <p><i>Financial Effectiveness</i></p> <ul style="list-style-type: none"> • Assess DOE's priorities for scientific investment • Assess and promote the application and use of information technology (IT) investment management best practices across the government • Review federal management and effectiveness in carrying out IT acquisition, development, and integration efforts <p><i>Fiscal Condition of the Government</i></p> <ul style="list-style-type: none"> • Evaluate government efforts to reduce the gap between taxes owed and taxes collected • Review issues related to financing the federal government's growing debt <p><i>Technology Assessments</i></p> <ul style="list-style-type: none"> • Continue work on past areas of study, as deemed necessary by the Congress, potentially including topics such as homeland security, information technology, and climate change • Expand to other areas as determined by congressional needs, including potential topics such as nanotechnology, synthetic biology, and hypersonic aviation
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Goal 4

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

<p>Leading GAO Office for Goal 4 Chief Administrative Officer (CAO/CFO)</p> <p>Primary GAO Offices Contributing to Goal 4 Controller and Administrative Services Field Operations Human Capital Information Systems and Technology Services Knowledge Services Professional Development Program</p> <p>Supporting GAO Offices Applied Research and Methods Strategic Planning and External Liaison Congressional Relations Opportunity and Inclusiveness Quality and Continuous Improvement Public Affairs General Counsel</p>

The following table presents selected accomplishments attributable to Goal 4 in fiscal year 2011.

Table 14: Selected Goal 4 Accomplishments in Fiscal Year 2011

<p>Enhancing support for reporting on our work</p>	<p>Continued to pilot our e-report format to provide faster and easier Internet access to key aspects of our reports</p> <p>Broadened our use of social media technologies to help reach new external audiences by launching Facebook and Flickr pages and increasing our use of Twitter to communicate our findings</p>
<p>Promoting a fair and unbiased work environment</p>	<p>Completed delivery of Part I and began Part II of our diversity training, which is focused on discussing team-specific areas of concern regarding diversity and inclusion, and developing solutions</p> <p>Issued a new Diversity and Inclusion statement</p> <p>Finalized the first comprehensive collective bargaining agreement with IFPTE, GAO Employees Organization, Local 1921, that sets the agreed-upon working conditions, processes, and rights of the parties</p> <p>Negotiated with IFPTE in good faith and worked constructively with our Employee Advisory and Diversity Advisory Committees to reach agreement on several specific agency actions that affect employee working conditions</p>
<p>Enhancing professional standards and collaboration with others</p>	<p>Worked with the International Organization of Supreme Audit Institutions (INTOSAI) to use the INTOSAI Journal to ensure broad understanding of new INTOSAI standards</p> <p>Leveraged relationships with leading organizations and experts to convene Comptroller General Forums to gather perspectives in areas of national concern—including municipal ratings and financial literacy</p> <p>Leveraged technology to enable our experts to provide “virtual presentations” at several intergovernmental audit forums</p>

Table 15 provides examples of work we plan to conduct during fiscal years 2012 and 2013 under Goal 4.

Table 15: Planned Work under Goal 4

Human Capital Management

- Implementing new performance-management and compensation systems
- Focusing on succession planning
- Shifting our training focus to provide more “just-in-time” training
- Fully implementing a new system that will support all essential HR functions, including self service and electronic workflow

Engagement Efficiency

- Completing an end-to-end analysis of our engagement process and implementing actions to significantly improve efficiency while maintaining adherence to essential quality standards
- Analyzing our staff utilization model and implementing changes to enhance our agility and responsiveness
- Continuing pursuing alternative methods for communicating the results of our work including significantly improving our ability to quickly and easily provide important content in easy-to-use formats

Responsible Agency Stewardship

- Continuing to pursue operational efficiencies in administrative support areas
- Conducting a pilot of expanded telework and workspace sharing that will reduce infrastructure costs and enhance employee flexibility

Management Challenges

The Comptroller General, the Executive Committee, and other senior executives identify management challenges through the agency's strategic planning, management, internal control, and budgeting processes. We monitor our progress in addressing the challenges through our annual performance and accountability process. Under strategic goal 4, several performance goals and underlying key efforts focus attention on each of our management challenges. We use a balanced scorecard approach for quarterly monitoring of these and other critical initiatives, and we report each year on our progress toward our performance goals. Each year, we ask our Inspector General (IG) to examine management's assessment of the challenges and the agency's progress in addressing them.

For many years, we have focused high-level management attention on three challenges—physical security, information security, and human capital. For fiscal year 2012, we are removing the first two of these challenges, as we have advanced our security programs' maturity levels to a point where we have programs in place to adequately protect our people, property, and other assets; continuously monitor for threats; and respond as needed when new threats arise. We will continue focusing high-level management attention on human capital issues and have identified several high-priority areas for fiscal year 2012. In addition, as discussed in detail below, we have identified a new challenge related to improving the efficiency of our engagements process.

Physical Security Challenge

We identified physical security as a management challenge in our 2001 Performance and Accountability Report as a result of the September 11, 2001, terrorist attacks and the anthrax incidents. We continued reporting physical security as a

challenge over the last 10 years because of the substantial effort necessary to put effective programs in place. In the ensuing years, we have implemented a multitude of actions to improve building and personnel security, including development of continuity of operations plans and disaster preparedness. While we still have several projects under way or planned to enhance our safety, security, and emergency preparedness functions, we believe that reporting physical security as a management challenge is no longer warranted. In our review of these programs for this year's report, we have determined that our programs are mature; meet federal requirements; and provide appropriate protections for our people, property, and other assets. Embedded in our programs are procedures for continuous monitoring of threats and changing requirements and practices, and processes for evolving our programs, as needed. We are confident that we have the ability to respond to and address new threats and emergencies as they arise.

Information Security Challenge

Since our fiscal year 2002 Performance and Accountability Report, we have reported information security as a management challenge because of the magnitude of risk associated with weaknesses identified during internal reviews and independent evaluations of our information security program. For example, we did not have a comprehensive disaster recovery program dealing with the continuity of information technology (IT) services and had not implemented a comprehensive intrusion detection strategy to provide effective compensating security controls against malware and external threats. In addition, we needed to ensure that our policies and procedures were consistent with federal information-security governance.

Through sustained commitment and top leadership support, we have developed and implemented an information systems

security program that comprehensively addresses risks and provides for continuous evolution of our processes and controls. Of note, our program has been assessed by our IG every year since 2003 and, for the past 3 years, has been found to be consistent with the requirements of the Federal Information Security Management Act of 2002. As such, we have determined that reporting information security as a management challenge is no longer warranted. However, given the constantly evolving nature of information security threats, we will maintain management focus on continuing to support a robust security program.

Human Capital Challenge

Given the fiscal changes affecting federal agencies, we are facing an era of austere budgets and the associated effects on our ability to hire, retain, and motivate a top-performing workforce. At the same time, demand for our work remains high. While we have achieved many successes in recruiting and hiring top-notch diverse candidates, providing outstanding entry-level development training, and offering employees a wide range of highly desired benefits programs, it may be difficult to continue to build on these successes. As a result, the overarching human-capital challenge that we face now, and for the foreseeable future, is ensuring that we continue to support the mission of the agency with the right resources, where and when they are needed, in the face of declining budgets, and provide meaningful rewards and recognition needed to retain our highly skilled workforce. In order to ensure continued high-quality and timely service to the Congress in fiscal years 2012 and 2013, we will focus our efforts on a few top priorities to sustain an agile, well-trained, balanced, diverse workforce. These priority areas will include succession planning, focused training, targeted hiring, new performance management and compensation systems, and new technology

solutions to ensure accuracy and efficiency in human capital processes and management.

Engagement Efficiency Challenge

In fiscal year 2012, we will be addressing a new management challenge focused on improving the efficiency of how we conduct and support our engagements. With the many complex challenges facing the Congress and the nation and declining budgets—including our own—we need to look for ways to produce our reports and analyses more quickly and efficiently without sacrificing quality. To address this challenge, we have identified three areas of opportunity for improved efficiency and will be taking the following steps in these areas in fiscal years 2012 and 2013.

Managing and conducting engagements.

While we have relieved some administrative burdens in managing and conducting engagements by streamlining certain business processes and improving technology support, more work remains to significantly improve our efficiency. The way in which we plan and conduct our engagements has changed little over the years, and the business process for most types of GAO engagements is fundamentally the same. Accordingly, we have begun an end-to-end analysis of our engagement management process to identify areas for improvements in efficiency while maintaining adherence to essential quality standards.

Utilizing resources. Our highly professional workforce, which represents a broad array of disciplines, is our most important asset. Our work covers the breadth of government and requires that our employees frequently master intricate details of federal programs and agency operations to which they have sometimes had little previous exposure. Their ability to do so is a hallmark of a “GAO analyst” and is critical to our ability to respond to changing congressional

needs. However, we could do more to capitalize on our employees' flexibility and agility when assigning work. We need to improve our ability to multitask staff across multiple engagements, tapping needed skills and expertise where and when they are needed. As a result, we will evaluate our current model for utilizing staff on engagements and identify changes to enhance our agility and responsiveness.

Communicating our message. In recent years, the way in which the world communicates has changed dramatically as a result of electronic media. While our findings and conclusions are a standard of excellence and accepted authoritative statements on the functioning of federal agencies and programs, producing a typical GAO report can be made more efficient. Furthermore, the reports do not output with ease. We have made significant progress in the past year tailoring the presentation of the results of our work to be more web friendly; however, this process adds another step to an already multilayered report-writing and production process. In addition, we have tremendous amounts of valuable content in existing reports that could be quickly repurposed and in-house expertise that should be leveraged to inform Congressional decision making on key issues of national importance. Thus, we will continue to assess our clients' and audited agencies' key information needs and communication-style preferences, and explore alternative ways of meeting those needs that will enable us to deliver our products to the Congress and the public more efficiently and effectively, without sacrificing quality or context.

Soliciting Input from Experts

We will continue to gather information and perspectives for our strategic and annual planning efforts through a series of forums, advisory boards, and panels; periodic scans

of international and national issues that affect the political and social environment in which we work; and our speakers' series.

GAO's advisory boards and panels will support our strategic and annual work planning by alerting us to issues, trends, and lessons learned across the national and international audit community that we should factor into our work.

During fiscal years 2012 and 2013, GAO will rely on the following:

The **Comptroller General's Advisory Board**, whose 40 or so members from the public, private, and nonprofit sectors have broad expertise in areas related to our strategic objectives.

The **Domestic Working Group**, which is composed of the Comptroller General and the heads of 19 federal, state, and local audit organizations that meet informally to exchange information and pursue opportunities to collaborate on accountability issues that impact all levels of government.

The **Global Working Group (GWG)**, which provides an opportunity for selected Auditors General from around the world to informally discuss emerging issues of concern, as well as to explore ways to work more closely together.

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

The **Advisory Council on Government Auditing Standards**, which provides input and recommendations to the Comptroller General in his role of promulgating government auditing standards, popularly known as "the Yellow Book." These standards provide a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. Audits performed in

accordance with these standards provide information used for oversight, accountability, transparency, and improvements in government programs and operations. The council's work has helped ensure that the revised standards being issued in December 2011 are generally accepted and feasible.

The **Accountability Advisory Council**, which is composed of experts from the financial management community, and advises GAO on vital and emerging issues related to federal financial management and performance/accountability reporting, primarily in conjunction with GAO's continued efforts to audit the U.S. government's consolidated financial statements.

The **Executive Council on Information Management and Technology**, whose members are experts from the public and private sectors and representatives of related professional organizations, and which helps us to identify high-risk and emerging issues in the IT arena.

The **Comptroller General's Educators' Advisory Panel**, composed of deans, professors, and other academics from prominent universities across the United States, which advises us on strategic planning matters and recruiting, retaining, and developing staff.

Collaborating with Other Organizations

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

The **National Intergovernmental Audit Forum** and 10 regional intergovernmental audit forums through which we will consult regularly with federal inspectors general and

state and local auditors. The forum exists to improve coordination, communication, and cooperation among its members, private-sector firms, and other accountability organizations in order to address common challenges; enhance government performance, accountability, and transparency; and increase public trust.

The **Council of Inspectors General on Integrity and Efficiency**, a federal IG coordinating council created by statute in 2008 that combines what was formerly known as the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency.

These collaborative relationships have been instrumental in facilitating GAO's audit work, coordinating work to avoid overlap and duplication of effort, and sharing best practices. In fiscal 2012 and 2013, GAO will plan and hold the 19th Biennial of Intergovernmental Audit Forum in June 2012 in the Washington, D.C., metropolitan area with expected participation from 500 inspectors general, state auditors, and local auditors that will convene to address common challenges and enhance government performance, accountability, and transparency.

GAO's primary vehicle for collaborating internationally is the **International Organization of Supreme Audit Institutions (INTOSAI)**—the professional organization of the national audit offices of 190 countries, plus the European Court of Auditors and several associate members. GAO will continue to be an active member of international teams working on INTOSAI's 2011–2016 strategic goals of enhancing (1) professional standards, (2) capacity building, (3) knowledge sharing, and (4) organizational excellence. For example, we participate in INTOSAI's knowledge sharing groups on public debt, information technology, environmental auditing, program evaluation, international money laundering and corruption, and key

national indicators. GAO chairs the 26-nation INTOSAI Task Force on the Global Financial Crisis, which serves as a forum to share knowledge about the causes and effect of the crisis.

By collaborating with others, we plan to continue strengthening professional standards, providing technical assistance, leveraging resources, and developing and disseminating best practices.

For example, in fiscal years 2012 and 2013, GAO plans to do the following:

- Continue GAO's strong partnership and leadership of the INTOSAI Task Force on the Global Financial Crisis. In Spring 2012, a joint meeting of the task force and the INTOSAI working group on public debt will be held in Washington.
- Continue to advance INTOSAI's capacity-building goal through the Comptroller General's Vice Chairmanship through 2013 of the steering committee overseeing implementation of the Donors Funding Initiative. This memorandum of understanding between INTOSAI and 16 donor organizations aims to coordinate efforts to strengthen Supreme Audit Institutions in developing countries. GAO will continue to play a significant role in focusing the agenda and the dialogue on the most critical issues. Meetings planned for 2012 could enhance the ability for the initiative to draw major funding for donors to support SAI capacity building, and result in matching of significant capacity building projects with interested donors.
- Continue to actively participate in development, implementation, and harmonization of International Standards of Supreme Audit Institutions (ISSAI) through GAO

membership in the subcommittees of INTOSAI's Professional Standards Committee.

- Directly build the capacity of national audit offices around the world through our 4-month International Audit Fellowship program. Since the program's inception in 1979, more than 400 officials from 110 countries have participated. GAO has received nominations for over 25 participants in the 2012 class.