



November 2024

FEDERAL TELEWORK

Selected Agencies Need to Evaluate the Potential Effects on Agency Performance

Why GAO Did This Study

For many years, federal agencies have used telework to help accomplish their missions, manage their operations, and promote work-life balance for their employees. Telework was also essential for many agencies to continue operations and keep federal employees safe during the COVID-19 pandemic.

GAO was asked to review the implications of telework in the federal government. This report is part of a series of reports on telework in the federal government. This report (1) describes how the use of telework has contributed to ongoing changes among selected federal agencies' workforce postures, operations, and organizational health; (2) summarizes how the use of telework—among other factors—may have affected agencies' performance on select customer service indicators; and (3) assesses the extent to which these agencies' telework practices and plans aligned with selected key practices for successful telework programs.

For this report, GAO collected and analyzed the agencies' telework data from July 2019 through December 2023. GAO conducted 26 discussion groups separately with supervisors and non-supervisory staff and interviewed selected agencies' officials. GAO also analyzed agency performance reports and other documents and compared agencies' activities with selected key telework practices identified in [GAO-21-238T](#).

What GAO Recommends

GAO is making four recommendations, including that FSA, IRS, and USCIS evaluate their telework programs to identify problems or issues with the

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What GAO Found

Telework use from fiscal years 2019 through 2023 varied among four selected federal agencies GAO reviewed: Farm Service Agency (FSA), Internal Revenue Service (IRS), U.S. Citizenship and Immigration Services (USCIS), and Veterans Benefits Administration (VBA). Most recently, for example, following reentry, telework use at FSA was at 11 percent of total hours worked, while at VBA telework use was around 66 percent. Officials from the selected agencies cited factors that affected how many and how often employees could telework, including agencywide in-office requirements, work portability and the need to meet in person with the public, supervisory status, and location. The selected agencies have taken steps to facilitate telework and teleworking employee interactions with the public, such as expanding online document submission services and providing virtual online appointments.

Agency officials told GAO that changes in telework use affected recruitment, hiring, and retention in various ways. For example, IRS officials said that telework helped the agency recruit customer service representatives (CSR) by expanding the potential talent pool to people who lived further away from agency locations. USCIS's analysis of its hiring data found telework availability significantly increased applicant interest in positions. FSA officials said that limited telework availability likely contributed to recruitment and retention challenges, but pay and workload issues were more important factors.

Officials at the selected agencies cited various factors as influencing changes in customer service performance. For example,

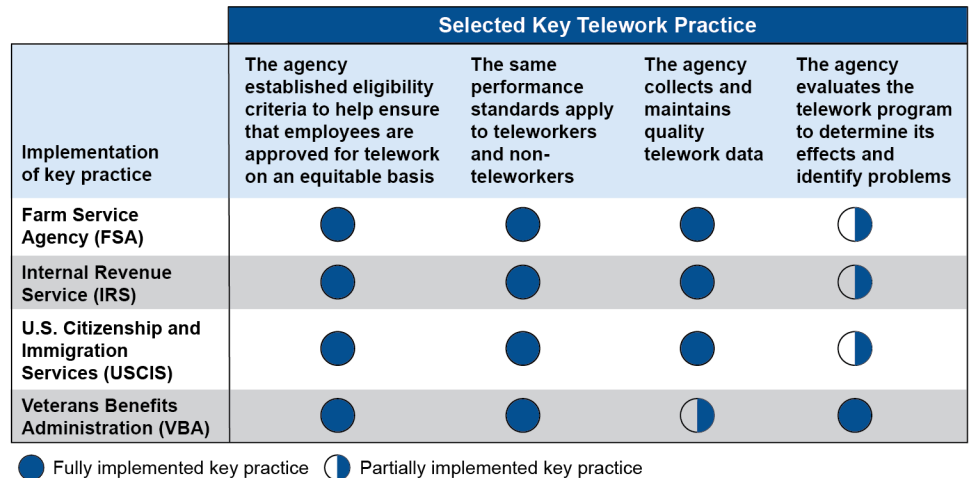
- **Other factors besides telework were identified as contributing to call wait times and correspondence backlogs.** The percentage of taxpayers who received telephone assistance from an IRS CSR and associated call wait times improved from 2022 to 2023. IRS staff teleworked a majority of the time in both years. IRS officials told GAO the improvements were primarily due to additional staffing and technology upgrades following passage of the Inflation Reduction Act of 2022. Similarly, they attributed persistent backlogs in taxpayer correspondence to other issues besides telework, such as the partial shutdown of a major records center during the COVID-19 pandemic.
- **Factors other than telework were cited for changes in processing times and timeliness of veteran's education and disability claims decisions.** Processing times for veteran's education claims improved from fiscal years 2019 through 2023 at VBA, a period when telework use increased. Agency officials attributed these improvements to additional flexibilities to hire staff following passage of the statute commonly referred to as the PACT Act, and increased automation. VBA officials cited a temporary closure of Federal Records Centers during the pandemic and a substantial increase in workload—rather than telework use—as reasons why the timeliness of disability claim decisions declined.

programs and make appropriate adjustments, and assess the effects of telework on agency performance. DHS agreed with the recommendation to USCIS. IRS partially agreed with the recommendation, and USDA did not agree or disagree with the recommendation to FSA. GAO continues to stand by its recommendations.

GAO also recommended that VA require VBA to finish its plan to update its telework system so that it can efficiently extract telework agreement information. VA agreed with the recommendation.

As shown in the figure, agencies fully or partially met four selected key practices for a successful telework program.

Agencies' Telework Programs Varied in Their Alignment with Selected Key Practices for Implementation of Successful Federal Telework Programs



Source: GAO analysis of FSA, IRS, USCIS, and VBA information. See GAO-21-238T for more information on selected key telework practices. | GAO-25-106316

In general, each of the agencies had a tracking system that provided accurate participation rates and other information about teleworkers and the program, such as a formal headcount of teleworkers and the extent to which they teleworked. However, VBA does not yet have a system to easily and reliably access telework agreement information, which is necessary to maintain quality telework data. Department of Veterans Affairs (VA) officials said that VBA has identified a technology solution to expand its capability to electronically extract usable telework data directly from telework agreement forms, and expects to complete implementation by December 2024. Until VBA completes this action, the agency is missing an opportunity to manage and oversee its telework program more efficiently.

Each of the four agencies took steps to identify problems with the telework program, such as through compliance reviews. VBA identified performance indicators it will use to annually evaluate the effects telework and other factors have on agency performance.

FSA, IRS, and USCIS have not yet evaluated telework's role in agency performance outcomes for a variety of reasons. For example, USCIS officials explained that the reason for not conducting an evaluation was largely because of the complexity of identifying how telework alone affects performance. FSA officials said that they have not conducted an evaluation in part because they were unsure of what indicators to use. They added that FSA's response to requirements in a 2023 Office of Management and Budget memorandum could help it identify indicators to evaluate its telework use, but it was too early to know.

In a future report, GAO plans to describe how the use of telework affected the Bureau of Indian Affairs, Social Security Administration, and the Department of State's ability to provide certain services and evaluate the extent to which these agencies' telework practices and plans aligned with selected key practices for successful telework programs.

GAO will also issue a report on federal use of remote work in 2025. Remote work is a work arrangement where an employee performs work from an alternate worksite (generally the person's residence) and is not expected to report to an agency location on a regular and recurring basis. It is distinct from telework, where workers are expected to report to an agency location on a regular basis and have regularly scheduled days where they work from an alternate worksite.

View [GAO-25-106316](#). For more information, contact Dawn G. Locke at (202) 512-6806, or LockeD@gao.gov.

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Abbreviations

AES	All Employee Survey
CDC	Centers for Disease Control and Prevention
CSR	customer service representative
DHS	Department of Homeland Security
FPAC	Farm Production and Conservation
FSA	Farm Service Agency
IRA	Inflation Reduction Act of 2022
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSHA	Occupational Safety and Health Administration
PACT Act	Sergeant First Class Heath Robinson Honoring Our Promise to Address Comprehensive Toxics Act of 2022
POC	point of contact
SES	Senior Executive Service
USCIS	U.S. Citizenship and Immigration Services
USDA	U.S. Department of Agriculture
VA	U.S. Department of Veterans Affairs
VBA	Veterans Benefits Administration
VR&E	Veteran Readiness and Employment
VRC	Vocational Rehabilitation Counselor

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November 22, 2024

Congressional Requesters

For many years, federal agencies have used telework to help accomplish their missions, manage their operations, and promote work-life balance for their employees.¹ In early 2020, telework became essential for many agencies to continue operations and keep federal employees safe during the COVID-19 pandemic. Well before this abrupt and unprecedented change in agencies' operating postures, the Telework Enhancement Act of 2010 codified the terms and requirements governing telework for federal agencies.² More recently, in April 2023, the Office of Management and Budget (OMB) instructed federal agencies to increase meaningful in-person work—particularly at agency headquarters—while still using flexible operational policies such as telework to enhance employee recruitment and retention.³ In August 2024, OMB also released a report outlining agency in-person presence, agency telework policies, and real property portfolio management activities.⁴

You asked us to review telework use at federal agencies. This report (1) describes how the use of telework has contributed to ongoing changes among selected federal agencies' workforce postures, operations, and organizational health; (2) summarizes how the use of telework—among other factors—potentially affected the agencies' performance on select

¹For the purposes of this report, telework refers to a flexible work arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work.

²Pub. L. No. 111-292, 124 Stat. 3165 (2010), codified primarily at chapter 65 of title 5, United States Code. Prior to this act, the most significant legislative action related to telework was included in a fiscal year 2001 appropriations provision. This provision required agencies to establish policies under which eligible employees could participate in telework to the maximum extent possible without diminished employee performance. The Office of Personnel Management was tasked with ensuring application of this requirement to an increasing percentage of the federal workforce over time. Department of Transportation and Related Agencies Appropriations, 2001, Pub. L. No. 106-346, app., tit. III, § 359, 114 Stat. 1356, 1356A-36 (2000).

³Office of Management and Budget, *Measuring, Monitoring, and Improving Organizational Health and Organizational Performance in the Context of Evolving Agency Work Environments*, OMB M-23-15 (Washington, D.C.: Apr. 13, 2023).

⁴Office of Management and Budget, *OMB Report to Congress on Telework and Real Property Utilization* (Washington, D.C.: Aug. 9, 2024).

customer service indicators; and (3) assesses the extent to which the agencies' telework practices and plans aligned with selected key practices for successful telework programs.

We selected and reviewed telework use among program, state, and local offices that provide or support certain customer-facing services at the following agency components (hereafter referred to as agencies):

- Farm Service Agency under the U.S. Department of Agriculture (USDA),
- Internal Revenue Service under the Department of the Treasury,⁵
- U.S. Citizenship and Immigration Services under the Department of Homeland Security (DHS), and
- Veterans Benefits Administration under the U.S. Department of Veterans Affairs (VA).⁶

We selected these agencies, in part, because they are designated as High Impact Service Providers by OMB. Agencies with this designation (1) provide or fund customer-facing services, and (2) have a high impact on the public, whether because of a large customer base or a critical impact on those served. We also selected these agencies in part based on links to our prior work addressing the effects of expanded telework, number of employees, and changes in telework rates. The agencies are a subset of all federal agencies and do not fully represent telework experiences government-wide.

For our first objective, we collected and analyzed telework data and related documents from the selected agencies using a structured data collection instrument. According to the agencies, the data originated from time and attendance systems using self-reported information, telework management systems, and databases with information from telework agreements. We also analyzed policies, guidance, and other relevant documents that show how agencies changed their operations to

⁵We reviewed customer service and organizational health at IRS Accounts Management, and not other divisions or units within IRS.

⁶We initially selected the Occupational Safety and Health Administration (OSHA) under the Department of Labor. However, we later excluded OSHA from our review because, according to OSHA officials, the expanded use of telework has not impacted OSHA's essential on-site work (e.g., inspections) other than a short period of time during the height of the COVID-19 pandemic. OSHA conducted limited remote inspections during a short period of time at the height of the pandemic.

accommodate expanded use of telework during the COVID-19 pandemic, and further changed their operations after the end of the COVID-19 public health emergency.

For each agency, we analyzed policies, guidance, and other relevant documents, and reviewed telework use among program, state, and local offices that provide or support certain customer-facing services at our selected agencies. We conducted 14 discussion groups with supervisors and 12 discussion groups with non-supervisory staff during site visits in three regional areas—Atlanta, Denver, and Washington, D.C. We selected these locations in part because they have a mix of urban, suburban, and rural federal offices.

For our second objective, we analyzed agency performance information to identify areas where there were substantial changes in performance outcomes from fiscal years 2019 through 2023. For those areas that did, we reviewed agency performance reports and our prior work to determine what factors may have contributed to the performance changes. We also interviewed agency officials to get their perspectives on which factors, including the agency's use of telework, contributed to the performance outcomes. In addition, we interviewed officials from selected agencies and stakeholder groups such as tax associations and immigration and veteran's groups. Due to the existence of multiple confounding factors, we did not determine causality between telework and performance changes.

For our third objective, we compared agency activities to four selected key practices for successfully implementing telework programs described in our November 2020 testimony.⁷ These include key practices relating to telework program evaluation or employee performance management, such as establishing telework eligibility, managing employee performance, tracking and collecting data, and evaluating telework programs. We selected these four key practices because we determined

⁷GAO, *Federal Telework: Key Practices That Can Help Ensure the Success of Telework Programs*, [GAO-21-238T](#) (Washington, D.C.: Nov. 18, 2020). We identified key practices in telework-related literature and guidelines that federal agencies should implement in developing telework programs. These key practices may be grouped under the following seven categories: (1) program planning; (2) telework policies; (3) performance management; (4) managerial support; (5) training and publicizing; (6) technology; and (7) program evaluation. Note that some of these key practices incorporate legal requirements under the Telework Enhancement Act of 2010, Pub. L. No. 111-292, 124 Stat. 3165 (2010), including prohibiting employees from teleworking due to poor performance or certain disciplinary actions and treating teleworkers and non-teleworkers the same for performance purposes.

they were most relevant to agencies that have established telework programs and have used telework for several years, such as those in our review. Findings in this report are illustrative and are not generalizable to other staff from selected agencies we reviewed, or federal employees government-wide. For more detailed information on our scope and methodology, see appendix I.

In a future report, we plan to describe how the use of telework affected the Bureau of Indian Affairs, Social Security Administration, and the Department of State's ability to provide certain services and evaluate the extent to which these agencies' telework practices and plans aligned with selected key practices for successful telework programs.

We conducted this performance audit from October 2022 to November 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The Telework Enhancement Act of 2010 codified telework for executive agencies. The act required agencies to establish telework policies, incorporate telework into their respective continuity of operations plans, and effectively manage their teleworking employees.

The federal government took steps to maximize telework to address the COVID-19 pandemic.⁸ On March 15, 2020, OMB issued guidance that asked federal executive branch departments and agencies within the National Capital Region to maximize telework flexibilities for all telework-eligible employees based on operational needs as determined by agency heads.⁹ Additional OMB guidance directed agencies to maximize telework across the nation for the federal workforce with the intention of slowing

⁸See appendix II for a list of directives and guidance outlining steps the federal government took regarding telework before, during, and after the pandemic.

⁹Office of Management and Budget, *Updated Guidance for the National Capital Region on Telework Flexibilities in Response to Coronavirus*, OMB Memorandum M-20-15 (Washington, D.C.: Mar. 15, 2020).

down the transmission of COVID-19 while maintaining mission critical workforce needs.¹⁰

In June 2021, the administration began planning for federal employees and contractors to return to the physical workplace, and OMB, Office of Personnel Management (OPM), and General Services Administration jointly issued reentry guidance.¹¹ The guidance stated that agency leaders can leverage telework as a tool in their broader strategies for talent recruitment and retention. In addition, the guidance said it is important for agencies to consider how traditional performance management procedures can be applied in an environment where both managers and employees may be teleworking more. In this report, reentry refers to the period when each agency required staff to begin returning to the office.

In April 2023—one month before the end of the COVID-19 public health emergency—OMB issued a memorandum stating that agencies were to increase meaningful in-person work—that is in-person work that is purposeful, well planned, and optimized for in-person collaboration—while still using flexible operational policies as a tool for recruiting and retaining employees.¹² The memorandum directed agencies to identify a set of indicators that each major operating unit—such as an agency, bureau, or component office—will use for measuring, monitoring, and improving organizational health and organizational performance.¹³ These indicators were also intended to support agency assessment of and decision-making related to current and future work environments.

¹⁰Office of Management and Budget, *Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19*, OMB Memorandum M-20-16 (Washington, D.C.: Mar. 17, 2020).

¹¹Office of Management and Budget, *Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment*, OMB Memorandum M-21-15 (Washington, D.C.: June 10, 2021).





¹²Office of Management and Budget, Memorandum M-23-15.

¹³OMB Memorandum M-23-15 defines organizational health as an organization's ability to drive performance results collectively in support of its mission, deliver programs and services, and meet stakeholder needs and priorities on an ongoing basis. An organization's health may include considerations such as resilience, capability, and capacity. The memorandum also defines organizational performance as an organization's effectiveness in delivering mission-aligned results. Effectiveness and results can be measured by a range of indicators and evidence, both internal and external to the organization.

Report Organization

This report includes individual sections for each of the selected agencies we reviewed. In each section, we first describe (1) the extent of agencies' telework use, (2) the role of telework in the agencies' workforce postures, (3) how agencies integrated telework into their operations, and (4) how telework potentially affected agencies' organizational health. See table 1.

Table 1: Information on Telework Use, Workforce Posture, Operations, and Organizational Health Covered in Report Sections

<p>Telework Use</p> 	<p>Telework use in this context refers to how often selected agencies' employees used telework. To show this, each individual agency section discusses:</p> <ul style="list-style-type: none"> the percentage of total work hours employees teleworked in the fourth quarter of fiscal year 2019 (the final quarter prior to the beginning of the COVID-19 pandemic) through the first quarter of fiscal year 2024, and the percentage of employees teleworking at various frequencies during a given pay period. <p>In addition, the IRS, USCIS, and VBA sections also discuss the percentage of employees that worked remotely during a given pay period by the respective agencies.^a</p>
<p>Workforce Posture</p> 	<p>Workforce posture in this context refers to why selected agencies used telework. To show this, each individual agency section discusses factors, such as work portability, office location, and supervisor status, that influenced the extent to which employees at selected agencies teleworked.</p>
<p>Operations</p> 	<p>Operations in this context refers to the steps the selected agencies have taken to integrate telework in their day-to-day activities, including:</p> <ul style="list-style-type: none"> updated technologies and related processes, virtual interactions with customers, efforts to digitize documents and manage them online (e.g., forms processing, e-signatures), and virtual staff training.
<p>Organizational Health</p> 	<p>Organizational health is defined by the Office of Management and Budget as an agency's ability to drive performance results collectively in support of its mission, deliver programs and services, and meet stakeholder needs and priorities on an ongoing basis. Organizational health includes such factors as resilience, capability, and capacity. In this report, we discuss how selected agencies' use of telework may have affected recruiting, hiring, and retention, and in some cases employee engagement.</p>

Source: GAO analysis of information from this report and Office of Management and Budget. | GAO-25-106316

^aFor the purposes of this report, remote work is a work arrangement where a federal employee performs work from an alternate worksite (generally the person's residence) and is not expected to report to an agency location on a regular and recurring basis. It is distinct from telework, where workers are expected to report to an agency location on a regular basis and have regularly scheduled

days where they work from an alternate worksite. On August 7, 2024, the Office of Personnel Management issued a memorandum entitled *Guiding Factors for Designing Remote Work Policies and Programs* stating that agencies should consider how remote work affects mission needs when assessing the benefits and costs of using remote work. We will issue a report on federal use of remote work in 2025.

Separately, we summarized how the use of telework—among other factors—potentially affected agency performance on select customer service indicators. See table 2.

Table 2: Information on Performance on Select Customer Service Indicators Covered in Report Sections

Performance on Select Customer Service Indicators



In this report, customer service refers to agencies' individual interactions with customers. We reviewed customer service indicators the agencies included in public reports, such as their annual performance reports. The customer service indicators analyzed in this study contribute to customer experience—the public's perceptions of and overall satisfaction with interactions with an agency, product, or service. Each section discusses how the selected agency's use of telework may have affected customer service in areas such as:





- the time to address customer needs,
- the number of customer transactions, and
- the quality of customer interactions.

Source: GAO. | GAO-25-106316

As previously discussed, we also compared agency activities to selected key practices for successfully implementing telework programs based on our prior work, OMB guidance, and the Telework Enhancement Act of 2010.¹⁴ See table 3.

¹⁴[GAO-21-238T](#) and Office of Management and Budget, Memorandum M-23-15. Note that some of these key practices incorporate legal requirements under the Telework Enhancement Act, Pub. L. No. 111-292, 124 Stat. 3165 (2010), including prohibiting employees from teleworking due to poor performance or certain disciplinary actions and treating teleworkers and non-teleworkers the same for performance purposes.

Table 3: Selected Key Practices for Successful Telework Programs Covered in Report Sections

<p>Employees are approved for telework on an equitable basis</p> 	<p>Federal telework policies should outline eligibility criteria that apply to all employees to help, in part, ensure the suitability of both the tasks and the employee for telework. Telework policy should also identify limitations for telework such as poor performance or disciplinary actions.</p>
<p>Same performance standards to evaluate both teleworkers and non-teleworkers</p> 	<p>Federal agencies should help ensure that the same performance standards are used to evaluate both teleworkers and non-teleworkers. The Telework Enhancement Act of 2010 also requires agencies to ensure that teleworkers and non-teleworkers are treated the same for the purposes of performance appraisals, among other management activities.^a Following this practice can help eliminate any perceived unfairness and reduce potential sources of tension between teleworkers and non-teleworkers.</p>
<p>Processes, procedures, and/or a tracking system to collect data to evaluate the telework program</p> 	<p>Federal agencies should have a tracking system that provides accurate participation rates and other information about teleworkers and the program, such as a formal headcount of routine and episodic teleworkers. Agencies should develop processes and procedures to collect quality data about their telework programs.</p>
<p>Program evaluation that identifies problems or issues with the telework program and makes appropriate adjustments</p> 	<p>Federal agencies should develop program evaluation tools and use such tools from the very inception of the telework program to identify and correct problems. Evaluations can be used, for example, to identify the effects of telework on organizational or individual performance, or customer service. According to the Office of Management and Budget, assessments of organizational performance can help identify beneficial or adverse impacts of telework and other operational policies on the agency's performance of its mission.^b Providing information on the problems encountered with telework programs and the effects of implementing them will provide Congress information it needs to assess the value of telework.</p>

Source: GAO analysis of information from prior GAO work, the Office of Management and Budget, and the Telework Enhancement Act of 2010. | GAO-25-106316

^a5 U.S.C. § 6503(a)(3).

^bOffice of Management and Budget, *Measuring, Monitoring, and Improving Organizational Health and Organizational Performance in the Context of Evolving Agency Work Environments*, OMB M-23-15 (Washington, D.C.: Apr. 13, 2023).

Farm Service Agency, U.S. Department of Agriculture

Table 4: Farm Service Agency Telework Implementation and Performance at a Glance

Highlights

Various Factors Limited the Farm Service Agency's Telework Use, Which Agency Officials Said Contributed to Staffing Challenges

- **Telework Use:** Telework hours were between 6 to 11 percent of total work hours from April 2022 through March 2024.
- **Workforce Posture:** Telework hours were limited in part by in-person requirements, lack of work portability, and customer needs.
- **Operations:** FSA's expansion of online document management services for customers improved employees' ability to telework.
- **Organizational Health:** FSA officials said that limited telework use was a factor in its recruiting, hiring, and retention challenges.

FSA Cited Other Factors besides Telework as Contributors to Mixed Performance on Select Customer Service Indicators from Fiscal Years 2019 through 2023

FSA Implemented Three of Four Selected Key Practices, but Has Not Fully Evaluated Its Telework Program to Identify Problems or Understand its Effects on Organizational Performance

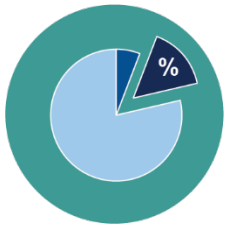
Source: GAO. | GAO-25-106316

Farm Service Agency Background

The mission of the Farm Service Agency (FSA) within the U.S. Department of Agriculture (USDA) is to equitably serve all farmers, ranchers, and agricultural partners through the delivery of effective, efficient agricultural programs for all Americans.¹⁵ Among its responsibilities, FSA makes direct and guaranteed farm ownership and operating loans to family-size farmers and ranchers who cannot obtain commercial credit from a bank, Farm Credit System institution, or other lender. FSA loans can be used to purchase land, livestock, equipment, feed, seed, and supplies, as well as to construct buildings or make farm improvements.

¹⁵For the purposes of this report, we use the term "producers" for FSA customers such as farmers, ranchers, and agricultural partners.

Various Factors Limited FSA's Telework Use, Which Agency Officials Said Contributed to Staffing Challenges



Telework Use: Telework Hours Were Between 6 to 11 Percent of Total Work Hours from April 2022 through March 2024

In February 2022, USDA began a phased reentry of employees to in-office locations. FSA data derived from the agency's time and attendance and telework management systems show that from April 2022 through March 2024, total FSA telework hours was at about 6 to 11 percent of total hours worked compared to less than 1 percent from July through December 2019. In contrast, FSA's total telework hours reached close to 50 percent of total work hours in the early months of the pandemic (April 2020 through June 2020), then fluctuated between 18 and 31 percent from July 2020 through March 2022.

A USDA Departmental Regulation states that an employee occupying a telework-eligible position may telework up to 8 days per pay period, depending on the duties of the position and the amount of onsite activities that must be performed.¹⁶ FSA guidance states the number of days employees can telework with supervisory approval depends on their supervisory status and whether they work at a state office or county service center, as shown in table 5.¹⁷

¹⁶U.S. Department of Agriculture, Departmental Regulation 4080-811-002, *Telework and Remote Work Programs* (Washington, D.C.: Nov. 22, 2021). Beginning on September 10, 2023, USDA required telework-eligible managers and supervisors in the National Capital Region to work at least 50 percent of their duty time in person at their government office worksites.

¹⁷Farm Service Agency, Notice PM-3056, *FSA State and County Office Telework and Remote Work Eligibility* (Washington, D.C.: Jan. 1, 2023).

Table 5: Levels of Telework Allowed for Farm Service Agency State and County Non-Supervisory and Supervisory Employees

Category	Number of Days Allowed to Telework per Pay Period^a
State Office Non-Supervisory Employee	Up to 8 days
State Office Supervisory Employee ^b	Up to 4 days
County Service Center Non-Supervisory Employee	Up to 4 days
County Service Center Supervisory Employee	Up to 2 days

Source: GAO analysis of Farm Service Agency information. | GAO-25-106316

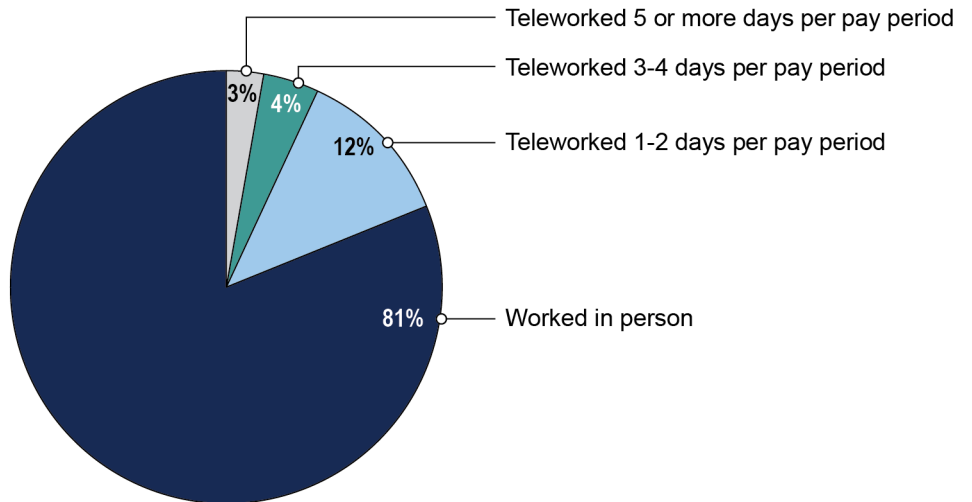
^aA pay period is 14 calendar days or 2 weeks.

^bDistrict Directors who elect not to participate in a remote work agreement may telework up to 8 days per biweekly pay period (4 days per week) with supervisory approval.

Despite the availability of telework, most FSA employees worked in-person at an agency office location. For example, a breakdown of FSA employees teleworking at various frequencies during a March 2024 pay period showed that over 80 percent of FSA staff did not telework.¹⁸ (See figure 1.)

¹⁸For this review, we determined whether agencies have processes, procedures, or a tracking system to collect data to evaluate their telework programs. As part of this effort, we determined whether agencies could obtain present-day telework data for their employees for a specific pay period. The data present a snapshot of employees teleworking, working remotely, or working in person at a point in time. The data are not generalizable to all pay periods or illustrative to time spent teleworking or working remotely across time.

Figure 1: Percentage of Farm Service Agency Staff Teleworking at Various Frequencies or Working in Person, 2024 Pay Period 5 (March 10-23, 2024)



Source: GAO analysis of data from U.S. Department of Agriculture WebTA system, Employee Remote Work/Telework Module, and Telework Management System. | GAO-25-106316

Notes: The Farm Service Agency did not provide information on staff who worked remotely. State and county committee members excluded. Telework data from individual employees rounded to the nearest whole day. Half days of telework were rounded up to the next whole day. The data are not generalizable to all pay periods or illustrative to time spent teleworking across time.

Workforce Posture: Telework Hours Were Limited in Part by In-Person Requirements, Lack of Work Portability, and Customer Needs



There are many reasons why telework use is relatively limited at FSA despite state- and county- level employees being eligible to use it, according to FSA officials.

In-Person Requirements. FSA guidance states that telework shall not affect or change office hours and availability to meet with the public.¹⁹ As a result, FSA supervisors may require telework-eligible employees to report to an office in part to ensure adequate office coverage. FSA supervisors told us in many cases county offices only have one to two staff, all of whom are responsible for meeting in person with producers. For this reason, teleworking employees may be called into the office if, for example, another staff member needs to use sick leave. In addition, USDA required telework-eligible managers and supervisors in the

¹⁹According to FSA guidance, no county office shall have 100 percent of staff on scheduled telework on any given workday, unless required because of COVID-19 protocols or other extenuating circumstances. FSA guidance also requires that FSA state offices ensure a minimum of 25 percent of non-remote state office staff (those with a state office duty location) report to the state office daily.

Washington, D.C. area to report to and work at least 50 percent of their respective duty times in person beginning September 2023.

Lack of Work Portability. FSA officials, particularly those in county offices, told us many of their duties must be or are more effectively performed in person, and therefore are not possible or practical for teleworkers. For example:

- Staff visit producers at their farms or other relevant locations to examine farm operations for purposes of loan underwriting.
- Staff receive paper copies of acreage reports and legal documents and obtain “wet” (or pen) signatures on loan closing documents that must be done in person.
- It can be more efficient for staff and a producer to identify and correct acreage reporting errors in person because staff can discuss and correct reporting discrepancies with the producer without delay compared to sending digital files back and forth via computer.²⁰
- Teleworkers in county offices must come into an office to use printers because they do not have agency-provided printers at home.

Customer Needs. FSA officials said that agricultural producers have specific needs that are often best provided in person. For example:

- Although FSA has found walk-in traffic has declined since the pandemic, FSA county officials told us that there are some long-time customers who prefer to walk in and meet with staff that they know well.
- Producers tend to live in rural areas with unreliable Internet service, and others do not use the Internet for religious or cultural reasons. Therefore, these customers may not be able to use electronic and virtual services offered by FSA, and instead may require in-person service.

Staff Camaraderie: Supervisors and front-line staff we separately interviewed stated that most staff prefer to work in the office rather than telework. Supervisors at a state office in Georgia told us, for example, that it is an important cultural norm in their area for co-workers to work

²⁰FSA reviews crop acreage reports, which agricultural producers—such as farmers and ranchers who engage in the production or harvesting of an agricultural product—provide to document the crops grown on their farms or ranches and their intended uses. Acreage reporting is required for producers to receive benefits for many USDA programs.

Operations: FSA's Expansion of Online Document Management Services for Customers Improved Employees' Ability to Telework



and socialize in person. Staff in a county office in Maryland added that they have worked together for years and enjoy incidental in-person conversations about work and their personal lives.

A staff member from one office said that these interpersonal relationships were a key reason he stays in the job and thought it would be harder to establish and maintain relationships if staff teleworked more often. However, staff members from another office said they had successfully used virtual tools to collaborate and maintain relationships with colleagues.

After the beginning of the COVID-19 pandemic, according to FSA officials, the agency expanded online document management services—including storing and maintaining files electronically—primarily to improve the customer experience.²¹ Agency officials agreed that the online services also had the benefit of making it more feasible for teleworking employees to access required documents and interact with producers from their home.

The new services enable producers to sign and submit forms such as loan applications and acreage reports from their personal devices and use electronic signatures for certain documents such as promissory notes, power of attorney, and deposit agreements. The services are popular with producers, according to agency officials, some of whom would otherwise have to travel long distances to submit hard copy documents to an FSA county office. FSA officials at one site said the use of e-signatures and digital filing likely contributed to faster turnarounds for processing claims.

FSA officials in one office said that separate software helped them store and maintain files electronically. However, other FSA officials said that staff must still adhere to requirements to maintain paper records, such as printing and filing hard copy documents with personally identifiable information and high-risk loan case signatures. One official added that FSA is making the effort to go “paperless,” but the agency is still behind

²¹Customer experience is defined as “the public’s perceptions of and overall satisfaction with interactions with an agency, product, or service.” See Exec. Order No. 14058, *Transforming Federal Customer Experience and Service Delivery to Rebuild Trust in Government*, 86 Fed. Reg. 71357 (Dec. 16, 2021). We previously reviewed actions taken by OMB and selected High Impact Service Providers to implement federal customer experience improvements. See GAO, *Federal Customer Experience: OMB Has Taken Actions to Implement Cross-Agency Priority Goals*, [GAO-24-106632](#) (Washington, D.C.: June 6, 2024).

Organizational Health: FSA Officials Said that Limited Telework Use Was a Factor in Its Recruiting, Hiring, and Retention Challenges

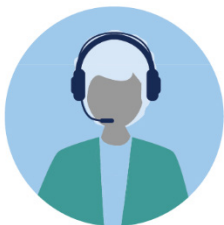


on file digitization efforts. According to other FSA officials, staff cannot telework more often until most files are digitized and stored electronically.

FSA officials at state and county offices told us the agency’s relative lack of telework use following reentry compared to the private sector or other federal agencies likely posed a challenge to recruitment, hiring, and retention. FSA officials at one county office said that they have had applicants take themselves out of consideration after learning that the position required them to be in the office most of the time. They also told us that USDA required staff to return to the office more often, which resulted in some staff leaving the agency.

FSA officials said, however, that other factors such as pay were more significant in both recruiting and retention challenges than telework. Officials in one state office said that it is difficult to find qualified applicants because the level of pay is not attractive to job seekers to relocate, and they do not have other financial incentives to offer. Pay and workload were the major reasons given by staff who resigned in exit interviews, according to FSA headquarters officials.

FSA Cited Other Factors besides Telework as Contributors to Mixed Performance on Select Customer Service Indicators from Fiscal Years 2019 through 2023



According to FSA, during fiscal years 2020 and 2021, FSA received additional funding, which it allocated across 10 programs, including the Coronavirus Food Assistance Program and Pandemic Livestock Indemnity Program. FSA officials told us they were able to approve contracts, issue payments, and provide associated customer service for these programs while most of their staff were teleworking.

While FSA administered pandemic-related programs, it continued to implement its loan programs. Two publicly available performance measures linked to these programs showed FSA had mixed results as it increased its telework use during the pandemic, and subsequently reduced its use following reentry (see appendix III).²² In both cases, FSA officials attributed the results to factors beyond the agency’s use of telework. One measure—the percentage of direct and guaranteed loan borrowers who are beginning farmers—steadily improved each year from fiscal years 2019 to 2023. FSA officials attributed the improvement to targeting funds for beginning farmers, prioritizing technical assistance to

²²U.S. Department of Agriculture, *FY 2025 Annual Performance Plan and FY 2023 Annual Performance Report* (Washington, D.C.).

borrowers, and developing new technology that made it easier for beginning farmers to self-assess their loan eligibility and apply for loans.

Performance for the other measure—average number of days to process direct loans—declined in the pandemic years when FSA significantly increased its telework use, and improved following reentry. Specifically, the average number of days to process loans increased from 32 days in fiscal years 2019 to 36 days in fiscal year 2021. FSA officials said the declining performance was in part due to limited ability to meet face to face with customers during the pandemic, retirements, and staff leaving for the private sector. In fiscal years 2022 and 2023 following reentry, the average days decreased to 31 days. According to USDA, the decrease reflected a cyclical reduction in loan application demand, and a decline in loan servicing demand driven in part by moratoriums on foreclosures in both fiscal years 2022 and 2023. In August 2023, FSA launched the Application Fast Track Pilot Program, which provides an alternative underwriting process for applicants that meet certain financial benchmarks.

FSA Implemented Three of Four Selected Key Practices, but Has Not Fully Evaluated its Telework Program to Identify Problems or Understand Its Effects on Organizational Performance

FSA has fully addressed key practices for establishing telework eligibility criteria on an equitable basis and ensuring that the same performance standards are being used to evaluate both teleworkers and non-teleworkers. FSA has also established systems to collect data to evaluate its telework program. However, it has not yet fully evaluated the effects of its telework use (see figure 2).

Figure 2: Farm Service Agency Telework Program Alignment with Selected Key Practices for Implementation of Successful Federal Telework Programs

Implementation of key practice	Selected Key Telework Practice			
	The agency established eligibility criteria to help ensure that employees are approved for telework on an equitable basis	The same performance standards apply to teleworkers and non-teleworkers	The agency collects and maintains quality telework data	The agency evaluates the telework program to determine its effects and identify problems
Extent to which the Farm Service Agency (FSA) implemented key practice	●	●	●	◐

● Fully implemented key practice ◐ Partially implemented key practice

Source: GAO analysis of FSA information. | GAO-25-106316

USDA and FSA have established telework eligibility criteria supervisors need to ensure the suitability of both the tasks and the employee for telework, as shown in table 6.²³

Table 6: Farm Service Agency Telework Eligibility Criteria

Position-Specific Criteria

Positions may be identified as ineligible for telework based only on the following criteria:

- Position duties require daily physical presence and do not include any portable or administrative work that can be accomplished from an alternate office or location.
- Position responsibilities require daily access to specialized equipment located at the official worksite and do not include any portable or administrative work that can be accomplished from an alternate office or location.
- Position activities require daily access to classified materials and do not include any portable or administrative work that can be accomplished from an alternate office or location.

Employee-Specific Criteria

All Farm Service Agency (FSA) employees are eligible for telework unless the employee is identified as ineligible based on the following criteria:

- Performance. Employees may be found ineligible for telework if their performance falls below fully successful.
- Conduct. Employees may be found ineligible for telework if the employees were subject to formal disciplinary action, adverse action, or was placed on a leave restriction within the previous 12 months.
- Permanent Ineligibility. Employees are permanently ineligible for telework if they have been formally disciplined for the following:
 - violation of 7 CFR 2635, Subpart G, Misuse of Position, of the Standards for Ethical Conduct for Employees of the Executive Branch for viewing, downloading, or exchanging pornography, including child pornography, on a Federal Government computer or while performing their official duties; or
 - absence without leave.

Source: GAO analysis of USDA and FSA information. | GAO-25-106316

Note: FSA is also bound by statutory criteria in 5 U.S.C. § 6502(a)(2), which prohibits an employee from teleworking if the employee has been officially disciplined for (1) being absent without permission for more than 5 days in any calendar year; or (2) violations of subpart G of the Standards of Ethical Conduct for Employees of the Executive Branch for viewing, downloading, or exchanging pornography, including child pornography, on a federal government computer or while performing official federal government duties.

We found FSA applies the same performance standards to both teleworkers and non-teleworkers. A USDA Departmental Regulation requires that supervisors and managers are held accountable for evaluating all teleworkers, remote workers, and non-teleworkers under the same employee performance management system.²⁴ Further, according to FSA guidance, all employees are expected to perform their

²³U.S. Department of Agriculture, Departmental Regulation 4080-811-002, *Telework and Remote Work Programs* (Washington, D.C.: Nov. 22, 2021), and Farm Service Agency, Notice PM-3056.

²⁴U.S. Department of Agriculture, Departmental Regulation 4080-811-002.

duties and responsibilities at an acceptable level of competence.²⁵ We found FSA has standard performance plans for supervisory employees and non-supervisory employees at headquarters and field offices, which FSA officials said they use to ensure that the same performance plan standards are used to evaluate both teleworkers and non-teleworkers.

FSA has processes, procedures, and a tracking system to collect data on its telework program. FSA uses an enterprise remote and telework system to manage telework agreements. FSA also took steps to ensure it accurately captures telework hours used by employees. In 2023, FSA issued guidance requiring supervisors and managers to ensure that employees accurately code their telework participation in FSA's time and attendance system.

In March 2024, we asked FSA to provide a headcount of employees and the frequency with which they teleworked for its most recently completed pay period. As previously shown in figure 1, FSA provided information on employees teleworking at various frequencies during a pay period in March 2024—with the majority not teleworking.

FSA partially evaluated its telework program to identify problems or issues with the program. Specifically, FSA took some initial steps to examine compliance with telework program requirements. In one case, FSA and the Farm Production and Conservation (FPAC)—FSA's parent organization—found that managers and employees had challenges understanding requirements for completing, submitting, and changing telework agreements. In response, according to USDA officials, FPAC's Human Resources Division developed guidance on how to use the USDA's Enterprise Performance Management Application, which is its central repository for all USDA employee agreements. The guidance includes information on how to create or correct a new telework agreement. USDA officials said that this training is embedded in new employee orientation and is provided on-demand to FSA supervisors.

USDA created data collection tools that FSA can use to evaluate its telework program. For example, USDA officials said that the department has developed data dashboards to help agency leadership stay informed about the department's organizational health. The dashboards show

²⁵Farm Service Agency, Notice PM-3056.

whether key performance indicators detailed in USDA's strategic plan met targets.

We found, however, that FSA had otherwise not evaluated the effects of its telework use to identify problems or issues with its telework program, including understanding its effects on organizational performance. FSA officials said that this was in part because they were unsure of what indicators to use in telework evaluations. They said the agency's response to the requirements in OMB memorandum M-23-15 could help it identify indicators to evaluate its use of telework, but it was too early to know.²⁶

We previously reported that a key practice for successfully implementing a telework program is to evaluate the program to identify problems or issues with the program and to make appropriate adjustments.²⁷ According to OMB, assessments of organizational performance can help identify beneficial or adverse impacts of telework and other operational policies on the agency's performance of its mission.²⁸ Without conducting these evaluations, FSA lacks data-driven information that can help the agency more effectively leverage the benefits of telework, address organizational performance issues or problems such as recruiting and hiring challenges, and provide Congress information it needs to assess the value of telework.

²⁶OMB directs agencies to identify a set of indicators, which may be adjusted over time, that each agency-identified major operating unit will use for measuring, monitoring, and improving organizational health and organizational performance. These include indicators that support agency assessment of and decision-making related to current and future work environments.

²⁷[GAO-21-238T](#).

²⁸Office of Management and Budget, Memorandum M-23-15.

Internal Revenue Service, Department of the Treasury

Table 7: Internal Revenue Service Telework Implementation and Performance at a Glance

Highlights

Internal Revenue Service (IRS) Telework Use Depended on Position and Location, and Officials Said it Aided in Staffing Efforts

- Telework Use: Telework hours were 51 to 58 percent of total hours worked from July 2022 through December 2023.
- Workforce Posture: Telework use varied by position and location.
- Operations: IRS updated its technology and related processes to facilitate increased telework.
- Organizational Health: Officials said that telework helped IRS recruit and retain customer service representatives.

IRS Cited Other Factors besides Telework as Affecting Telephone Level of Service, Wait Times, and Correspondence Performance

IRS Followed Three of Four Selected Key Practices, but Has Not Fully Evaluated Its Telework Program to Understand its Effects on Organizational Performance

Source: GAO. | GAO-25-106316

Internal Revenue Service Background and Recent GAO Work

Treasury's Internal Revenue Service's (IRS) mission is to provide America's taxpayers top-quality service by helping them to understand and meet their tax responsibilities and to enforce the law with integrity and fairness to all. During the annual tax filing season, IRS processes individual and business tax returns both electronically and on paper, issues hundreds of billions of dollars in taxpayer refunds, and enforces tax laws.

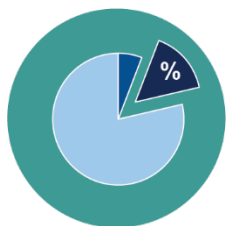
IRS also services tens of millions of taxpayers on a range of critical issues, including providing information on unprocessed and delayed returns, assisting taxpayers whose returns IRS has suspended due to suspected identity theft, and responding to correspondence from taxpayers across a variety of issues.

We previously reported that prior to 2023, IRS struggled to provide service to taxpayers. IRS challenges included processing a backlog of prior year returns alongside incoming returns, answering taxpayer telephone calls, and addressing a backlog of taxpayer correspondence.²⁹ For the 2023 tax filing season, we reported that IRS generally improved

²⁹GAO, *Tax Administration: IRS Has Opportunities to Address Longstanding Challenges*, [GAO-24-107129](#) (Washington, D.C.: Oct. 24, 2023), and *2022 Tax Filing: Backlogs and Ongoing Hiring Challenges Led to Poor Customer Service and Refund Delays*, [GAO-23-105880](#) (Washington, D.C.: Dec. 15, 2022).

its customer service to taxpayers, especially telephone service. IRS continued to struggle in providing correspondence services with responses to taxpayer inquiries via mail continuing to be delayed.³⁰ We also reported that IRS faced hiring challenges and that more funding and faster hiring—including through use of direct hire authority—helped IRS to employ more clerks, examiners, and customer service representatives (CSR) before the 2023 filing season began in January 2023.³¹

IRS Telework Use Depended on Position and Location, and Officials Said It Aided in Staffing Efforts



Telework Use: Telework Hours Were 51 to 58 Percent of Total Hours Worked from July 2022 through December 2023

Prior to the COVID-19 pandemic, around 47 percent of IRS's employees were eligible to telework. According to data from IRS's time and attendance system and other databases, telework hours were about 22 percent of total IRS work hours in the fourth quarter of fiscal year 2019. In March 2020, IRS officials said that the agency began operating under an evacuation order due to the pandemic. During the subsequent quarter—April through June 2020—total IRS telework hours increased to around 91 percent of total hours worked. From July 2020 through March 2022, total telework hours ranged from about 75 to 80 percent of total work hours. According to IRS officials, this reduction in telework hours from its peak during the pandemic happened because employees with critical,

³⁰GAO, *2023 Tax Filing: IRS Improved Customer Service, but Could Further Improve Processing and Evaluate Expedited Hiring*, [GAO-24-106581](#) (Washington, D.C.: Jan. 25, 2024).

³¹[GAO-24-106581](#) and [GAO-23-105880](#). In general, direct hire authority enables an agency to hire a qualified applicant and bypass certain hiring requirements such as competitive rating, veterans' preference, and applicant ranking procedures, where public notice has been given and OPM has determined a severe shortage of candidates or a critical hiring need exists.

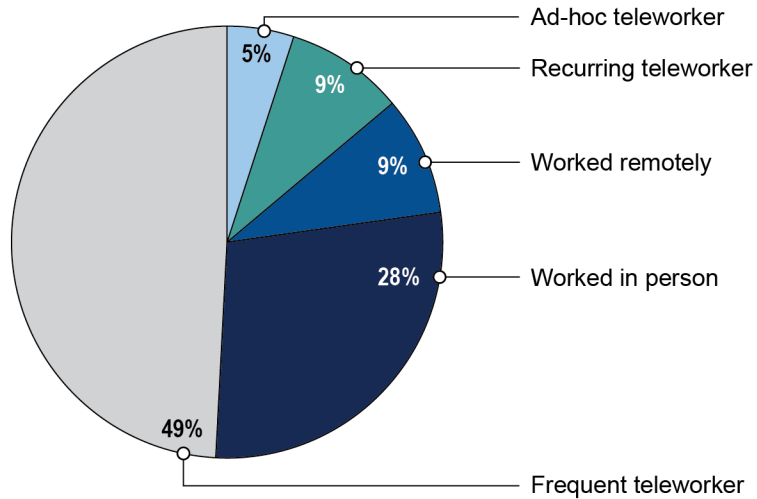
non-portable work—such as those processing tax returns—returned to the office and Taxpayer Assistance Centers reopened in June 2020.

In April 2022, according to IRS officials, the agency started a broader phased return to the office for employees who had portable work to ensure a smooth continuity of IRS operations. By the end of June 2022, IRS completed the transition with more than 60,000 employees returning to the office at least part of each pay period. During subsequent periods—from July 2022 through December 2023—total IRS telework hours decreased to about 51 to 58 percent of hours worked. We also found that 9 percent of IRS staff worked remotely as of February 2024.

See figure 3 for a breakdown of IRS employees teleworking or working remotely at various frequencies during a pay period in February 2024.³²

³²For this review, we determined whether agencies have processes, procedures, or a tracking system to collect data to evaluate their telework programs. As part of this effort, we determined whether agencies could obtain present-day telework data for their employees for a specific pay period. The data represent a snapshot of employees teleworking, working remotely, or working in person at a point in time. The data are not generalizable to all pay periods or illustrative to time spent teleworking or working remotely across time.

Figure 3: Percentage of Internal Revenue Service Employees Teleworking, Working Remotely or Working in Person at Various Frequencies, 2024 Pay Period 3 (February 11-24, 2024)



Source: GAO analysis of data from Internal Revenue Service SharePoint database, PeopleTrak, and Totally Automated Personnel System time and attendance system. | GAO-25-106316

Notes: Information excludes the Internal Revenue Service Office of Chief Counsel. Frequent telework allows eligible employees to work from an approved telework location (typically home) and perform regular and recurring duties for more than 80 hours each month. Recurring telework allows eligible employees to work from an approved telework location and perform recurring work assignments for 80 hours or less each month. Ad-hoc telework allows employees to telework on a short-term or episodic basis at the approved telework location. Remote work allows eligible employees to perform their official duties at an approved alternate location without the requirement to return to an agency worksite during each pay period, unless directed in advance by management or required for their work. Telework data from individual employees rounded to the nearest whole day. Half days of telework were rounded up to the next whole day. The data are not generalizable to all pay periods or illustrative to time spent teleworking or working remotely across time.

Workforce Posture: Telework Use Varied by Position and Location



The Internal Revenue Manual and IRS' collective bargaining agreement states that employees on a telework arrangement are required to report to their official post of duty at least twice (or 2 days) per pay period.³³ Beyond minimum in-person requirements, we found the frequency with which IRS employees teleworked depended on position and location.

IRS headquarters officials said field office management determines how often to allow staff to telework based on their local needs and situations,

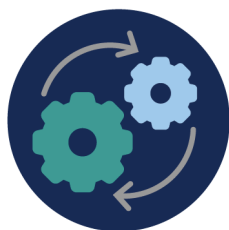
³³Internal Revenue Service, Internal Revenue Manual 6.800.2.4.1.5, *Pay Issues, POD, and the Requirement to Report to POD Twice per Pay Period* (Washington, D.C.: Nov. 9, 2023). Both bargaining unit and non-bargaining unit employees are covered under the Internal Revenue Manual.

including available office space. CSRs in Accounts Management across locations we visited could telework at the maximum allowable frequency, 8 days per pay period. Agency officials told us this was because CSRs can receive calls and answer taxpayer questions regardless of location. CSRs in the Baltimore field office needed to telework at least part of the time because there was not enough office space to have all CSRs on site simultaneously, according to field office supervisors.

Telework use for CSR supervisors varied by location. For example, supervisors at the Denver field office said they do not regularly telework because they are required by field office leadership to be in the office every day. In contrast, supervisors at the Atlanta field office said they can telework up to 6 days per pay period if there is sufficient in-office supervisory coverage.

IRS employees in other positions are required to work in an agency location more often. As of May 2024, for instance, IRS executives, managers, and non-bargaining unit employees with telework agreements in the National Capital Region were required to work in the office 50 percent of the time in any given month, according to February 2024 guidance from the IRS Commissioner. The guidance did not apply to employees in these positions outside the National Capital Region.

Operations: IRS Updated Its Technology and Related Processes to Facilitate Increased Telework



IRS officials said that the agency increasingly leveraged technology and improved internet bandwidth to facilitate telework use, including transferring hard copies of federal tax information to virtual, cloud-based systems that employees can access from their offices or homes, and various devices. They also said the agency introduced online chat features that helped staff and supervisors communicate in real time.

These efforts coincided with IRS's expansion of digital options for taxpayers and tax professionals during the 2023 filing season. During that period, IRS increased the ability for taxpayers to respond to

Organizational Health: Officials Said that Telework Helped IRS Recruit and Retain CSRs



correspondence online, enhanced online accounts, and provided more virtual meeting options for Taxpayer Assistance Centers.³⁴

Recruiting. IRS officials stated that they have observed that telework availability is a key consideration for applicants, and an important tool in helping the agency hire over 5,000 new CSRs in fiscal year 2023. Specifically, the officials stated that offering telework expanded the potential talent pool to people who lived further away from agency locations.

However, agency officials told us the 12 consecutive weeks of in-person training required for new CSRs expecting to telework may have contributed to significant attrition. At one location we visited, for example, a supervisor told us around 30 percent of new staff quit during in-person training.

Retention. The increased use of telework at IRS coincided with improved employee engagement, the sense of purpose and commitment employees feel towards their employer and its mission. The agency's Federal Employee Viewpoint Survey scores show that its employment engagement increased from 68.6 percent in 2019 to 72.9 percent in 2023. In addition, 68.5 percent of IRS respondents said they were satisfied with their job in 2023—a slight increase from 67.6 percent in 2019.

CSRs across sites we visited told us telework helped them avoid commuting expenses, which was particularly important for new staff at lower salary grades. CSRs we spoke with at a site in Baltimore told us they liked coming into the office and spending time getting to know their colleagues but could not afford to come in full time because of parking and transportation costs. Officials at IRS's Accounts Management Denver site made similar statements about the importance of telework and avoiding commuting costs. They said without telework, very few people

³⁴In 2019, we recommended that IRS set a target to reduce taxpayer burden through the development of new online services. IRS did not agree but has taken some steps towards addressing this recommendation. For example, in 2023, IRS released an IRA Strategic Operating Plan to improve services to taxpayers—including online services—with a goal of decreasing filing burdens for taxpayers. However, without targets for reducing taxpayer burden, IRS cannot determine the success of new online services in helping drive progress toward this goal. As of August 2024, we continue to monitor IRS's progress. See [GAO, Tax Administration: Taxpayer Input Could Strengthen IRS's Online Services, GAO-20-71](#) (Washington, D.C.: Dec. 19, 2019).

would apply to their location as a recent increase in the state’s minimum wage paid more per hour than entry-level IRS positions in Denver.

IRS field office officials from one site said that telework has positively affected retention because it made some positions more desirable. Further, they said that employees with less telework flexibility, such as clerical staff who must be in the office to receive hard-copy documents, are seeking telework-eligible positions. As clerical staff leave their jobs for positions that offer telework, they added that IRS could experience staffing gaps for in-office positions.

IRS Cited Other Factors besides Telework as Affecting Telephone Level of Service, Wait Times, and Correspondence Performance



Accounts Management CSR Level of Service and Wait Times

CSR Level of Service. Each year, IRS sets a goal to answer a certain percentage of phone calls from taxpayers seeking live assistance, which it refers to as the “level of service.”³⁵ For the 2023 filing season, Treasury set a goal of an 85 percent level of service for IRS. From January 1, 2023, through April 22, 2023, IRS achieved an 85 percent level of service. By contrast, during the 2022 filing season, IRS only achieved a 15.5 percent level of service. In both years, Accounts Management CSRs were eligible to telework 8 days per pay period, the maximum allowable for IRS employees.

IRS officials told us telework was not a significant contributor to this improvement. Instead, they attributed this improvement primarily to

³⁵IRS’s “level of service” calculation generally divides the number of taxpayers who reach a CSR by the number of calls the IRS system routes to them. Calls routed for automated assistance and callers who hang up before they are placed in a queue are excluded from IRS’s calculation for “level of service.”

additional resources provided under the Inflation Reduction Act of 2022 (IRA), which included tens of billions of dollars to bolster taxpayer services and IT modernization and operations, among other purposes.³⁶ IRS used some of these resources to hire additional CSRs and invest in new technology, which officials said was key to the improved results.

CSRs told us their individual performance was enhanced by telework availability, stating they were able to better concentrate at home without interruptions and as a result better serve callers. IRS supervisors told us that they have observed that highly motivated or experienced CSRs are likely to perform just as well teleworking as they do in the office and vice versa.

Wait Times. For those taxpayers who reached a CSR, the average time to answer improved from 28 minutes in filing season 2022 to 3 minutes in filing season 2023. This improvement is more in line with callers' experiences in the three filing seasons before the pandemic when wait times averaged slightly under 7 minutes.

As with the level of service improvements, IRS officials attributed this outcome primarily to additional staff and technology resources provided under the IRA, and not telework use.

Taxpayer Correspondence

In addition to answering telephone calls, CSRs are also required to respond to a variety of taxpayer correspondence.³⁷ Front-line staff and supervisors from one site told us they can process correspondence scanned into IRS's systems from home or in the office, and their location did not affect their ability to complete correspondence work. Supervisors from another site, however, said that their employees must be in the office to physically handle taxpayer mail and process correspondence inventory.

³⁶Pub. L. No. 117-169, tit. I, subtit. A, pt. 3, § 10301, 136 Stat. 1818, 1831-1833 (2022). In June 2023, the Fiscal Responsibility Act of 2023 rescinded about \$1.4 billion of amounts appropriated for IRS by IRA. See Pub. L. No. 118-5, div. B, tit. II, § 251, 137 Stat. 10, 30-31 (2023). In March 2024, the Further Consolidated Appropriations Act of 2024 rescinded another \$20.2 billion of amounts appropriated for IRS by IRA. See Pub. L. No. 118-47, div. B, tit. VI, § 640, div. D, tit. V, § 530, H. R. 2882, at 113, 249 (2024).

³⁷Taxpayers primarily use paper, or in some cases digital, correspondence to communicate with IRS. Correspondence includes responses to IRS requests for information to help process a return or verify a taxpayer's identity. It can also include collection notice disputes, among other complex issues such as amended returns and duplicate return filings, and refund and account inquiries.

We recently reported IRS responses to taxpayer inquiries via mail continued to be delayed, with 61 percent of inquiries considered late as of the end of the 2023 filing season.³⁸ IRS officials told us that telework use was not a significant reason for persistent correspondence backlogs, and cited other factors such as the partial shutdown of a major records center during the pandemic. We have previously recommended that IRS take steps to address its correspondence backlog.³⁹ IRS agreed with this recommendation and has begun taking steps to implement it.

IRS Followed Three of Four Selected Key Telework Practices, but Has Not Fully Evaluated its Telework Program to Understand its Effects on Organizational Performance

IRS ensured that it uses employee- and position-specific criteria for approving telework, and the same performance standards for evaluating both teleworkers and non-teleworkers. It also has processes, procedures, and a tracking system to collect quality telework data. We found that IRS has not fully evaluated its telework program to identify problems or issues with the program that may exist, or assessed its effects on organizational performance (see figure 4).

Figure 4: Internal Revenue Service Telework Program Alignment with Selected Key Practices for Implementation of Successful Federal Telework Programs

	Selected Key Telework Practice			
Implementation of key practice	The agency established eligibility criteria to help ensure that employees are approved for telework on an equitable basis	The same performance standards apply to teleworkers and non-teleworkers	The agency collects and maintains quality telework data	The agency evaluates the telework program to determine its effects and identify problems
Extent to which the Internal Revenue Service (IRS) implemented key practice	●	●	●	◐

● Fully implemented key practice ◐ Partially implemented key practice

Source: GAO analysis of IRS information. | GAO-25-106316

³⁸GAO-24-106581. IRS's policy is to generally respond to correspondence within 30 days of receipt. IRS considers correspondence that is older than 45 days to be late.

³⁹GAO, *Tax Filing: 2021 Performance Underscores Need for IRS to Address Persistent Challenges*, GAO-22-104938 (Washington, D.C.: Apr. 11, 2022).

The Internal Revenue Manual (IRM) describes general criteria for if and how often IRS employees can telework.⁴⁰ According to the IRM, supervisory approval of telework must be based on legitimate business reasons and be consistently applied to all employees with similar work requirements. See table 8 for a list of telework eligibility criteria.

Table 8: Internal Revenue Service Telework Eligibility Criteria

Position-Specific Criteria

The Internal Revenue Service (IRS) established position-specific criteria in its collective bargaining agreement.^a The agreement states supervisors may approve recurring telework requests if applicants are determined to have occupied a position that:

- has regular and recurring duties that can be effectively accomplished outside of the traditional office/team setting;
- has work that can be accomplished independently of other co-workers, support staff, or the employee’s supervisor, without any adverse impact on individual, team, or overall office productivity or customer service; or
- is on a list of occupations in the agreement, which includes revenue agents and customer service representatives.

Employee-Specific Criteria

IRS employees are eligible for telework if they meet specific criteria, including but not limited to the criteria listed below:

- Have been an IRS employee for at least 12 months.^b
- Have a fully successful (or equivalent) annual performance appraisal.^c
- Have not received any disciplinary/adverse actions in the last 12 months that would negatively impact the integrity of the IRS Telework Program.
- Have not been officially disciplined on or after December 9, 2010, for being absent without leave for more than 5 days (at least 41 hours) in any one calendar year with the record of the discipline remaining in the Official Personnel Folder.
- Have not been officially disciplined on or after December 9, 2010, for viewing, downloading, or exchanging pornography, including child pornography, on a federal government computer or while performing official federal government duties.
- Have not had, nor currently has, duties that have been changed due to a conduct investigation in which management has sufficient evidence of serious wrongdoing that would negatively impact the integrity of the IRS Telework Program.

Source: GAO analysis of Internal Revenue Service (IRS) information. | GAO-25-106316

Note: IRS is also bound by statutory criteria in 5 U.S.C. § 6502(a)(2), which prohibits an employee from teleworking if the employee has been officially disciplined for (1) being absent without permission for more than 5 days in any calendar year; or (2) violations of subpart G of the Standards of Ethical Conduct for Employees of the Executive Branch for viewing, downloading, or exchanging pornography, including child pornography, on a federal government computer or while performing official federal government duties.

^aIRS officials did not identify position-specific criteria for IRS non-bargaining unit employees. Rather, they said that the IRS mission, roles and responsibilities of a particular office and the extent that the employee meets eligibility requirements determine how often and to what extent telework is approved.

^bA manager may shorten this requirement on a case-by-case basis.

^cIf the employee has worked more than 12 months and has not received a performance appraisal, they are assumed to be fully successful. If the employee is on a Performance Improvement Plan, they are not considered to be fully successful and are not eligible for participation in the IRS Telework Program until their annual performance appraisal reflects a fully successful level.

⁴⁰Internal Revenue Service, Internal Revenue Manual 6.800.2, *IRS Telework Program* (Washington, D.C.: Nov. 20, 2023).

The IRM also states that performance evaluations are based upon the same criteria for teleworkers and non-teleworkers, and employees participating in the telework program should have no higher or lower performance expectations than those who are not participating. According to IRS officials, the characteristics that define what makes an employee “fully successful” is contained within the employee’s annual review documentation.

IRS tracks telework data using its time and attendance system. It also tracks data regarding telework agreements and telework-related training. IRS supervisors are required to ensure that employees have a signed and approved telework agreement and accurately report telework hours. As previously shown in figure 3, IRS was able to provide information on employees teleworking at various frequencies during a pay period in February 2024.

We found that IRS has evaluated its telework program to identify and correct problems. Specifically, IRS identified instances where teleworking employees did not have telework agreements. IRS officials added that any corrective actions are sent to employees, managers, and designated points of contact (POC) at program offices for resolution. Additionally, the Telework Program Office holds monthly meetings with all IRS POCs to review any updates or changes, and for each POC to provide updates, ask questions, or share information with all their counterparts across the IRS. In addition to these reviews, IRS identified eight instances where individual teleworking employees did not meet performance standards and required them to come back to the office during a performance improvement period.

We found, however, that IRS has not taken steps to fully evaluate its telework program to understand its effects on organizational performance. As discussed previously, IRS officials told us that telework was not a significant factor in customer service delivery results since reentry, but likely helped the agency with employee recruiting and retention. They added that the agency had not conducted evaluations to reach these conclusions about the role of telework; rather, they were based largely on observation and discussions with employees.

We have previously reported that a key practice for successfully implementing a telework program is to evaluate the program to identify

problems or issues and to make appropriate adjustments.⁴¹ According to OMB, assessments of organizational performance can help identify beneficial or adverse impacts of telework and other operational policies on the agency's performance of its mission.⁴²

Treasury officials said IRS was seeking to identify links between telework and organizational performance data that they could use to evaluate the agency's telework program. IRS officials stated that performance measures and indicators the agency identified in response to OMB requirements may be useful. Until IRS completes such an evaluation, the agency cannot demonstrate how its telework use may be contributing to organizational performance and make appropriate adjustments as necessary. IRS also lacks information that can help it more effectively leverage the benefits of telework, such as those agency officials observed related to employee recruiting and retention.

U.S. Citizenship and Immigration Services, Department of Homeland Security

Table 9: U.S. Citizenship and Immigration Services Telework at a Glance

Highlights

Position Responsibilities Affected U.S. Citizenship and Immigration Services (USCIS) Telework Decisions, and the Agency Found that Telework Helped Staffing Efforts

- **Telework Use:** Telework hours were about 7 to 9 percent of total work hours from May 2023 through December 2023, and over a third of USCIS employees worked remotely in 2024.
- **Workforce Posture:** Telework use depended on position responsibilities.
- **Operations:** USCIS used virtual tools and interviews and digitized files to facilitate stakeholder interactions with teleworkers.
- **Organizational Health:** USCIS applicant interest increased for telework-eligible or remote positions.

USCIS Officials Believe Factors Beyond Telework Affected USCIS Performance on Select Customer Service Indicators

USCIS Has Implemented Three of Four Selected Key Telework Practices, but Has Not Fully Evaluated Its Telework Program to Understand its Effects on Organizational Performance

Source: GAO. | GAO-25-106316

⁴¹[GAO-21-238T](#).

⁴²Office of Management and Budget, Memorandum M-23-15.

U.S. Citizenship and Immigration Services Background and Recent GAO Work

The Department of Homeland Security's (DHS) U.S. Citizenship and Immigration Services (USCIS) is the federal agency charged with adjudicating applications and petitions for immigration benefits, such as humanitarian relief, adjustment to lawful permanent resident status, change or extension of nonimmigrant (i.e., temporary) status, naturalization, and employment authorization.⁴³ Each year, USCIS processes millions of applications and petitions for persons seeking to visit the U.S. for study, work, or other temporary activities; reside in the U.S. permanently; or become U.S. citizens.

In recent years, Congress and stakeholders have raised concerns about (1) the size and growth of USCIS's pending caseload of applications and petitions, and (2) effects of its processing times on families and businesses who rely on the immigration system.⁴⁴ We reported in 2021 that USCIS's pending caseload had grown since 2008, and increased by an estimated 85 percent from fiscal years 2015 through 2020.⁴⁵ In that report, USCIS officials cited several factors that contributed to longer processing times, including

- increases in the number of individuals arriving at the southwest border,
- policy changes resulting in longer—and therefore more time-intensive—forms to review,
- expanded interview requirements,
- insufficient staffing levels, and
- suspension of in-person services due to the COVID-19 pandemic.

We made six recommendations, including that USCIS develop and implement performance measures for monitoring and reporting the timeliness of its case processing. USCIS addressed this recommendation

⁴³See 6 U.S.C. § 271; USCIS Policy Manual, available at <https://www.uscis.gov/policy-manual>. See also Name Change From the Bureau of Citizenship and Immigration Services to U.S. Citizenship and Immigration Services, 69 Fed. Reg. 60,938 (Oct. 13, 2004).

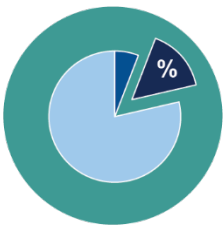
⁴⁴"Case" refers to a single application or petition filed by an individual. "Forms" refer to both applications and petitions. "Receipt" refers to a form submitted by an individual and received by USCIS. "Pending caseload" describes the total number of forms—applications and petitions—along with any supporting material, that were received by USCIS and are pending a decision.

⁴⁵GAO, *U.S. Citizenship and Immigration Services: Actions Needed to Address Pending Caseload*, [GAO-21-529](#) (Washington, D.C.: Aug. 18, 2021).

by establishing backlog reduction goals and developing a dashboard to monitor progress towards these goals.

We also recommended that USCIS develop a long-term workforce plan that includes strategies for acquiring, developing, and retaining staff needed to reduce its pending caseload. USCIS did not agree, stating it did not believe a long-term workforce plan was necessary and that its workforce planning activities were sufficient to meet its needs. Given the changing nature of the federal workforce and discussions on decision making regarding the post-pandemic workforce posture including telework, we continue to believe that it is important for USCIS to develop workforce goals and strategies to address these long-standing challenges.

Position Responsibilities Affected USCIS Telework Decisions, and the Agency Found that Telework Helped Staffing Efforts



Telework Use: Telework Hours Were About 7 to 9 Percent of Total Work Hours from May 2023 through December 2023, and Over a Third of USCIS Employees Worked Remotely in 2024

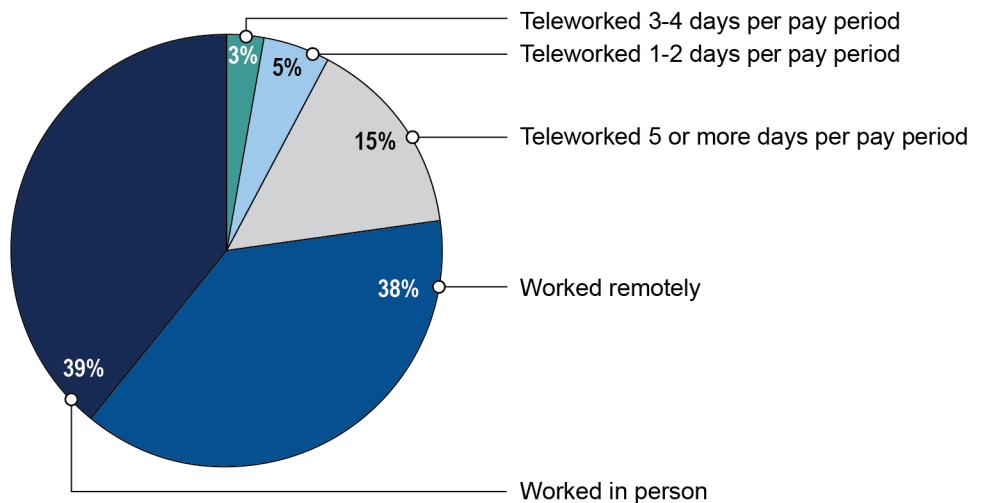
Prior to the COVID-19 pandemic in fiscal year 2019, around 87 percent of USCIS employees were eligible to telework. At the time, USCIS was not tracking telework use in its time and attendance systems, and therefore the agency did not know how often its staff were teleworking. According to USCIS officials, most eligible staff did not telework or teleworked 1 to 2 days per pay period before the pandemic. From March 2020 to March 2022, according to USCIS officials, most USCIS staff teleworked because of the pandemic. After the end of the COVID-19 public health emergency in May 2023 through December 2023, data from USCIS's time and attendance system shows that agency employees teleworked about 7 to 9 percent of total work hours.⁴⁶ See figure 5 for an example breakdown of

⁴⁶USCIS began tracking telework hours data during the first quarter of fiscal year 2021 (October 1-December 31, 2020).

USCIS employees teleworking and working remotely at various frequencies during a pay period in February 2024 based on USCIS time and attendance data.⁴⁷

In March 2022, USCIS’s Service Center Operations Directorate began offering remote work opportunities to eligible employees, according to USCIS officials. The officials noted that over 2,200 employees were approved for remote work beginning in 2022. We found that 38 percent of USCIS staff had an active remote work agreement as of February 2024.

Figure 5: Percentage of U.S. Citizenship and Immigration Services (USCIS) Employees Teleworking, Working Remotely or Working in Person at Various Frequencies, 2024 Pay Period 3 (February 11-24, 2024)



Source: GAO analysis of data from U.S. Citizenship and Immigration Services WebTA time and attendance system. | GAO-25-106316

Notes: Includes U.S. Citizenship and Immigration Services (USCIS) full-time employees. USCIS said it was unable to obtain requested data on part-time employees. Telework data from individual employees rounded to the nearest whole day. Half days of telework were rounded up to the next whole day. The data are not generalizable to all pay periods or illustrative to time spent teleworking or working remotely across time.

⁴⁷For this review, we determined whether agencies have processes, procedures, or a tracking system to collect data to evaluate their telework programs. As part of this effort, we determined whether agencies could obtain present-day telework data for their employees for a specific pay period. The data represent a snapshot of employees teleworking, working remotely, or working in person at a point in time. The data are not generalizable to all pay periods or illustrative of time spent teleworking or working remotely across time.

Workforce Posture: Telework Use Depended on Position Responsibilities



USCIS’s telework program is subject to DHS’s agency-wide telework policy.⁴⁸ It is DHS policy to make telework available to eligible employees to the maximum extent practicable without diminished employee or organizational performance. USCIS’s telework program directive states teleworking employees must report to the agency worksite at least 2 days during each pay period, with some exceptions.⁴⁹

We found that position responsibilities were factors in agency decisions about which staff could telework and how frequently. According to USCIS officials at one field office, staff whose functions include interviewing individuals seeking permanent residency or citizenship could telework up to 2 days per pay period. Supervisors at one USCIS asylum office said that employee telework schedules are determined by the portfolio on which they are working. For example, employees in the Washington, D.C. area working on a southwest border initiative were eligible to telework 100 percent of the time while assigned to the initiative. In contrast, others whose responsibilities included meeting with applicants and petitioners in person were required to go into the office at least 6 days per pay period.

Operations: USCIS Used Virtual Tools and Interviews and Digitized Files to Facilitate Stakeholder Interactions with Teleworkers



Virtual Communication Tools. USCIS officials said that teleworkers used various virtual communication tools (e.g., Microsoft Teams) to meet with stakeholders, such as immigration lawyers and nongovernmental organizations, and communicate with applicants virtually. Doing so allowed both agency staff and these stakeholders to avoid travel time and costs for in-person meetings, according to agency officials.

Virtual Naturalization Interviews. USCIS officials said that the agency’s Field Office Directorate launched video-facilitated interviews—or virtual interviews—for individuals applying for citizenship or naturalization. Our observations found that applicants continued to go to field offices where in-person staff confirmed their identities. Then, staff escorted them to an interview room, where adjudicative officers from an alternative location used tablets to conduct virtual interviews.

USCIS adjudicative officers at one office told us this process gave them more time to prepare for interviews. USCIS officials at one office said

⁴⁸Department of Homeland Security, *Directive 123-05: Telework Directive* (Washington, D.C.: Feb. 11, 2015). According to DHS officials, USCIS’s telework policy was designed to reflect requirements in the Telework Enhancement Act of 2010 and OPM regulations.

⁴⁹U.S. Citizenship and Immigration Services, *Management Directive No. 123-001.2: Telework Program* (Camp Springs, MD: Apr. 22, 2022).

Organizational Health: USCIS Applicant Interest Increased for Telework-Eligible or Remote Positions



virtual naturalization interviews enabled them to expand the number of staff available to conduct interviews, including teleworking employees or staff from field offices with lighter workloads. They also said the agency was exploring the use of virtual interviews beyond those for naturalization, which could increase opportunities for telework.

Digitized Files. According to USCIS officials, the agency also accelerated file digitization during the pandemic to support telework and remote work. Officials also said that file digitization enables adjudicative staff to retrieve files needed to conduct interviews virtually without coming into USCIS facilities.

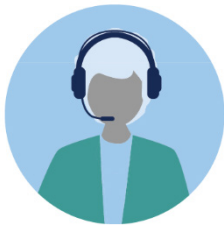
USCIS conducted an analysis of its 2023 Federal Employee Viewpoint Survey data and found that frequent teleworkers scored higher on performance dimensions of accountability and customer responsiveness than employees who teleworked less frequently or not at all. These results are important, as we have previously reported that DHS has faced challenges with low employee morale and engagement—an employee’s sense of purpose and commitment—since it began operations in 2003.⁵⁰ We have made recommendations to help DHS make progress in this area.

In addition, USCIS’s analysis of its hiring data found a positive correlation between telework-eligible or remote positions and its ability to attract applicants. According to its analysis, USCIS found that telework-eligible or remote positions were attracting substantially more applicants than in-office positions from 2019 through 2023. USCIS Asylum Division officials said they had applicants leave job interviews because they advertised positions as telework eligible but did not allow as much telework as the applicant was seeking.

USCIS found that applicants were three times more interested in remote work than telework-eligible or in-office positions in 2023. In our interviews with USCIS staff at one office, they told us that remote positions were highly desirable for both applicants and existing staff. Further, they stated that they were losing adjudicative staff to lower paying USCIS Service Center positions that offered remote work, resulting in staffing gaps.

⁵⁰GAO, *DHS Employee Morale: Some Improvements Made, but Additional Actions Needed to Strengthen Employee Engagement*, [GAO-21-204](#) (Washington, D.C.: Jan. 12, 2021).

USCIS Officials Believe Factors beyond Telework Affected USCIS Performance on Select Customer Service Indicators



Our review of publicly available USCIS data found that agency customer service performance outcomes were mixed between fiscal years 2019 through 2023. For example, we found median processing times for some immigration forms were faster in fiscal year 2021—when most USCIS employees were working virtually, according to agency officials—compared to fiscal years 2019 and 2023 when agency officials said most USCIS staff were not teleworking a substantial amount. Conversely, median processing times for other forms were slower compared to fiscal years 2019 and 2023. See appendix IV for more information.

According to USCIS officials, many factors affected changes in processing times including the number of incoming filings, the number of available officers, and changes in process, policy, and technology. USCIS officials said telework was likely not a significant driver of customer service outcomes, but were not certain.

There were two USCIS organizational performance measures addressing approved applications that were common to fiscal year 2019 (prior to the COVID-19 pandemic) and 2023 (when the COVID-19 public health emergency ended). These measures did not show substantial changes over time and therefore we did not observe performance outcomes that may have been affected by telework use. See appendix V for a list of selected fiscal year 2023 USCIS performance outcomes for fiscal years 2019 through 2023.

USCIS staff told us that telework use had improved individual productivity. For example, teleworking staff conducting virtual naturalization interviews at one office said that they felt more rested not having to commute and had more time between interviews to prepare. These changes, they said, helped improve the quality of their interviews and subsequent decisions. Teleworking asylum staff told us that they can now use time saved from traveling to immigration detention facilities to conduct credible fear interviews virtually instead of in person.

USCIS headquarters officials agreed that telework use likely contributed to these efficiencies for individual employees. However, they told us that it was both difficult and likely too early to tell if these anecdotal benefits could be observed in agency performance data. They stated other factors such as the effect of temporary office closures during the COVID-19 pandemic, changes in the number of individuals applying for asylum, process changes, technological investments, and staff availability (i.e., hiring and attrition) were much more likely to influence organizational performance outcomes than telework use.

USCIS Has Implemented Three of Four Selected Key Practices, but Has Not Fully Evaluated its Telework Program to Understand its Effects on Organizational Performance

We found USCIS has taken steps to implement selected key practices for successful telework programs. However, we found that the agency has partially implemented steps to identify potential problems with its telework program, as shown in figure 6.

Figure 6: U.S. Citizenship and Immigration Services Telework Program Alignment with Selected Key Practices for Implementation of Successful Federal Telework Programs

	Selected Key Telework Practice			
Implementation of key practice	The agency established eligibility criteria to help ensure that employees are approved for telework on an equitable basis	The same performance standards apply to teleworkers and non-teleworkers	The agency collects and maintains quality telework data	The agency evaluates the telework program to determine its effects and identify problems
Extent to which the U.S. Citizenship and Immigration Services (USCIS) implemented key practice	●	●	●	◐

● Fully implemented key practice ◐ Partially implemented key practice

Source: GAO analysis of USCIS information. | GAO-25-106316

USCIS established telework eligibility criteria to ensure the suitability of both the tasks and the employee for telework, as shown in table 10.

Table 10: Selected Eligibility Criteria Used by U.S. Citizenship and Immigration Services when Approving Telework

Selected Position-Specific Criteria
• Tasks that are portable and can be performed effectively outside the employee's traditional worksite.
• Client or customer contacts that are predictable or may be satisfied by frequently checking voice mail for messages.
• Work contacts that can be adjusted to allow for telephone communications or conducted when the teleworking employee is at the traditional worksite.
• Materials and data, and communications needed to carry out telework tasks must not present a security risk or breach of confidentiality to the Department of Homeland Security, U.S. Citizenship and Immigration Services (USCIS) or its customers.
• Tasks do not require extensive face-to-face contact with the supervisor, other employees, stakeholders, customers or the general public.
• Tasks do not involve the employee giving or receiving substantial supervisory oversight, mentoring or assistance on a continuous basis.
• Work that requires face-to-face client or customer contact or interview is not amenable to telework; however, an alternative work schedule can be considered.
Employee-Specific Criteria
USCIS used criteria from the Telework Enhancement Act of 2010 that an employee must meet to participate in a telework arrangement. Specifically, the following categories of employees cannot telework under USCIS guidance:
• Employees who have been officially disciplined for being absent without permission for more than 5 workdays in any calendar year. ^a
• Employees who have been officially disciplined for violations of subpart G of the Standards of Ethical Conduct for viewing, downloading, or exchanging pornography, including child pornography, on a federal government computer or while performing official federal government duties.

Source: GAO analysis of U.S. Citizenship and Immigration Services information. | GAO-25-106316

Note: USCIS is also bound by statutory criteria in 5 U.S.C. § 6502(a)(2), which prohibits an employee from teleworking if the employee has been officially disciplined for (1) being absent without permission for more than 5 days in any calendar year; or (2) violations of subpart G of the Standards of Ethical Conduct for Employees of the Executive Branch for viewing, downloading, or exchanging pornography, including child pornography, on a federal government computer or while performing official federal government duties.

^aAccording to the Office of Personnel Management's telework guidance, "official discipline" is disciplinary action that results in the placement of a document in an employee's electronic official personnel file. See Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government* (Washington, D.C.: November 2021).

USCIS has also taken steps to ensure that the same performance standards are used to evaluate both teleworkers and non-teleworkers. A DHS telework directive states that teleworkers and non-teleworkers are treated the same for purposes of performance management in accordance with statute.⁵¹ A USCIS management directive on telework reinforces DHS's directive, and USCIS officials said that the agency uses

⁵¹5 U.S.C. § 6503(a)(3).

standard performance plans for all employees, which are the same for both teleworkers and non-teleworkers.

USCIS collects telework use data and stores telework training certificates. USCIS officials also said the agency tracks the number of employees on approved telework agreements. As previously shown in figure 5, USCIS provided information on employees teleworking at various frequencies during a pay period in February 2024.

In addition, USCIS retained information about its vacancies and the number of applications to those positions. As previously discussed, these data enabled USCIS to evaluate the effect of telework on its hiring, and determine that telework-eligible or remote positions were attracting more applicants than in-office positions.

We found USCIS took some steps to partially evaluate its telework program to identify problems, such as routinely reviewing telework data to correct data anomalies. In addition, as previously discussed, USCIS found that applicants were three times more interested in remote work than telework-eligible or in-office positions in 2023.

In response to Office of Management and Budget (OMB) memorandum M-23-15, USCIS developed a set of indicators that can support the agency's assessment of its telework program. Examples of these indicators were:

- average processing time for adjustment of status to permanent resident applications,
- average processing time for naturalization applications,
- number of asylum determinations,
- percent of pending cases that are considered backlog, and
- percent of refugee and asylum adjudications that were appropriately decided.

However, USCIS officials told us that they have not used these or other indicators to identify problems or issues with the telework program or evaluate the effects of telework on organizational performance. We have previously reported that a key practice for successfully implementing a telework program is to evaluate the program to identify problems or

issues and to make appropriate adjustments.⁵² According to OMB, assessments of organizational performance can help identify beneficial or adverse impacts of telework and other operational policies on the agency's performance of its mission.⁵³ USCIS officials told us that the reason for not conducting an evaluation was largely because of the complexity of identifying how telework alone affects performance. As discussed in this report, there are factors beyond telework that agencies identified as affecting organizational performance. However, neither OMB guidance nor our key telework practices require agencies to isolate telework's effects before evaluating how it may have contributed to performance outcomes. Without such evaluations, USCIS may be missing opportunities to justify its telework posture or adjust telework use to address challenges facing the agency, such as difficulties with retaining employees or processing forms.

Veterans Benefits Administration, U.S. Department of Veterans Affairs

Table 11: Veterans Benefits Administration Telework at a Glance

Veterans Benefits Administration (VBA) Employees Performed Most Work Hours while Teleworking in December 2023, and the Agency Found its Use Likely Helped Engagement and Retention

- Telework Use: Telework hours stabilized to about 66 percent of total work hours by December 2023.
- Workforce Posture: Telework eligibility differed by position.
- Operations: VBA took steps to facilitate virtual interactions, digitize files, and improve virtual training.
- Organizational Health: Improved VBA employee engagement and retention coincided with increased use of telework.

Agency Officials Said VBA's Performance on Publicly Available Customer Service Measures Was Influenced by Factors Other than Telework

VBA Has Implemented Three of Four Selected Key Telework Practices, but Does Not Yet Have a System to Easily and Reliably Access Telework Agreement Information

Source: GAO. | GAO-25-106316

Veterans Benefits Administration Background and Recent GAO Work

The Veterans Benefits Administration (VBA) within the U.S. Department of Veterans Affairs (VA) provides a variety of benefits and services to service members, veterans, and their families. For example, VBA provides education benefits through the GI Bill such as tuition and fees to active-duty service members and veterans, members of the National

⁵²[GAO-21-238T](#).

⁵³Office of Management and Budget, Memorandum M-23-15.

Guard or Reserves, and qualified survivors and dependents. VBA also provided about \$112 billion in disability compensation to approximately 5.4 million veterans in fiscal year 2022.⁵⁴ VBA offers life insurance coverage to spouses and dependent children of service members covered through Family Servicemembers' Group Life Insurance.

Our prior work has highlighted long-standing challenges VBA has faced administering its disability compensation program, including processing complex Gulf War claims, managing appeals, and overseeing contract medical examiners. As a result of these and other challenges, VBA's program has been included in our High-Risk area, "Improving and Modernizing Federal Disability Programs," since 2003.⁵⁵ In 2022, we reported on reforms VBA has undertaken to improve its disability compensation program and determined the agency could be better positioned to effectively implement such reforms by taking certain steps, such as developing a policy that comprehensively describes leading practices that its managers should follow when undertaking these efforts.⁵⁶

In addition to disability compensation, VBA is responsible for providing life insurance and education programs as well as administering the Veteran Readiness and Employment (VR&E) service, among other responsibilities. VR&E is designed to help veterans with disabilities reenter the workforce and can help pay tuition costs for education and training. VR&E participants work with vocational rehabilitation counselors to develop career goals and employment plans. In 2021, we recommended that VA take steps to inform veterans that VR&E can help

⁵⁴In August 2022, the President signed the Sergeant First Class Heath Robinson Honoring Our Promise to Address Comprehensive Toxics Act of 2022 (PACT Act). Pub. L. No. 117-168, 136 Stat. 1759 (2022). The PACT Act changes certain disability compensation examination requirements and expands presumptive conditions associated with exposure to burn pits and other toxins, among other things, resulting in a potential increase in eligibility for certain health care and benefits.

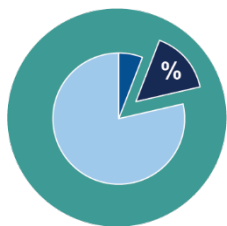
⁵⁵GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023). Social Security Administration disability programs are also included in this High-Risk area.

⁵⁶GAO, *VA Disability Benefits: Compensation Program Could Be Strengthened by Consistently Following Leading Reform Practices*, [GAO-22-104488](#) (Washington, D.C.: July 18, 2022). As of March 2024, VBA officials told us that they have begun developing a formal system to monitor efforts to reform the disability compensation program. However, they did not provide details about or a timeline for its implementation.

those with service-connected disabilities pay for education.⁵⁷ VA implemented this recommendation by taking steps to better promote the VR&E program and its benefits, such as revising several web pages and its Motivation Letter and Disability Decision Letter to better highlight that VR&E offers education benefits.

In 2017, we examined how VBA oversaw its telework program, including how it tracked employees telework hours.⁵⁸ We recommended that VA update all relevant policies and guidance to state that employees' telework hours should be recorded in VA's time and attendance system and take other steps to ensure that employees' telework hours are recorded accurately and completely. VA concurred and implemented the recommendations.

VBA Employees Performed Most Work Hours While Teleworking in December 2023, and the Agency Found its Use Likely Helped Engagement and Retention



Telework Use: Telework Hours Stabilized to About 66 Percent of Total Work Hours by December 2023

Prior to the COVID-19 pandemic, around 46 percent of VBA's employees were eligible to telework. We found that total telework hours was about 31

⁵⁷GAO, *Veterans with Disabilities: VA Could Better Inform Veterans with Disabilities about Their Education Benefit Options*, [GAO-21-450](#) (Washington, D.C.: July 28, 2021).

⁵⁸GAO, *Federal Telework: Improved Guidance and Communication on Recording Telework Hours Needed at Veterans Benefits Administration*, [GAO-17-621R](#) (Washington D.C.: Aug. 7, 2017).

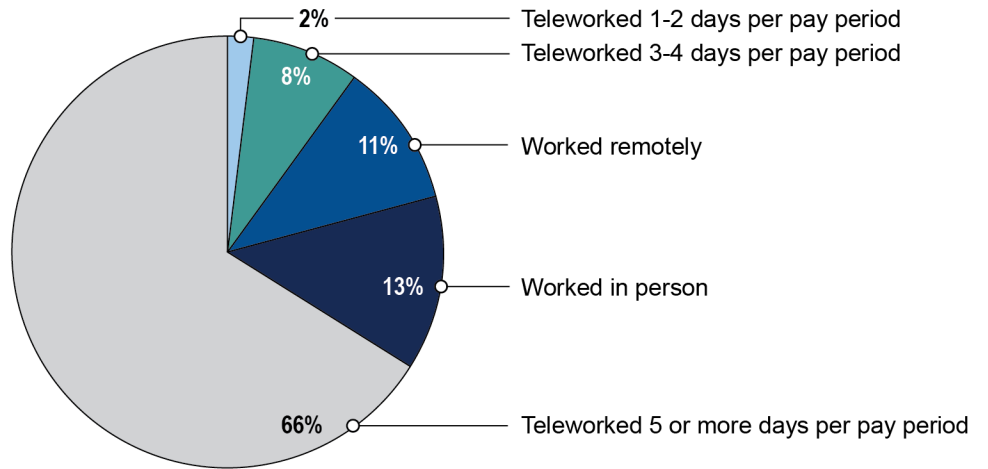
percent of total VBA work hours in the fourth quarter of fiscal year 2019.⁵⁹ VBA officials said that following the COVID-19 emergency, all employees except one were deemed telework eligible, regardless of their telework suitability decision. Early in the pandemic after federal agencies adopted a maximum telework posture—from April 2020 through March 2021—VBA’s total telework hours ranged from 89 to 95 percent of total work hours, based on self-reported time and attendance data. By December 2023—more than half a year after the May 2023 end of the COVID-19 public health emergency—VBA’s total telework hours stabilized to about 66 percent of total work hours.

See figure 7 for an example breakdown of VBA employees teleworking or working remotely at various frequencies during a pay period in February 2024.⁶⁰

⁵⁹Telework hours include hours worked remotely. According to VBA officials, all staff who worked from alternate sites (including teleworkers and remote workers) were combined in telework calculations from fiscal years 2019 through part of 2024. VBA officials said that its human resources office has since begun tracking remote work separately from telework.

⁶⁰For this review, we determined whether agencies have processes, procedures, or a tracking system to collect data to evaluate their telework program. As part of this effort, we determined whether agencies could obtain present-day telework data for their employees for a specific pay period. The data represent a snapshot of employees teleworking, working remotely, or working in person at a point in time. The data are not generalizable to all pay periods or illustrative of time spent teleworking or working remotely across time.

Figure 7: Veterans Benefits Administration (VBA) Employees Teleworking, Working Remotely or Working in Person at Various Frequencies, 2024 Pay Period 3 (February 11-24, 2024)



Source: GAO analysis of telework data from Department of Veterans Affairs HR Smart and VA Time and Attendance System. | GAO-25-106316

Notes: Telework data from individual employees rounded to the nearest whole day. Half days of telework were rounded up to the next whole day. The data are not generalizable to all pay periods or illustrative to time spent teleworking or working remotely across time.

Workforce Posture: Telework Eligibility Differed by Position



VBA’s telework program is subject to VA’s agency-wide telework policy, which outlines the criteria and process for supervisors to approve telework.⁶¹ VA policy allows up to 8 days of telework a pay period, in accordance with OPM regulations and guidance.⁶² However, VBA is responsible for determining how often and in what circumstances telework can be used, according to a VBA official.

Telework use also depended on the position, according to VBA documentation and officials. For example:

- In the fall of 2023, the Secretary of the VA began requiring all Senior Executive Service (SES), SES equivalents, and senior leaders to work at least 5 days per pay period in the office by the end of March 2024, while requiring political appointees to report in person to the office a

⁶¹Department of Veterans Affairs, *VA Handbook 5011/37: Hours of Duty and Leave* (Dec. 29, 2022).

⁶²See 5 C.F.R. § 531.605(d); Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government* (Washington, D.C.: Nov. 2021). A pay period consists of 2 weeks or 14 calendar days.

minimum of 4 days a week. According to VA officials, National Capital Region non-bargaining unit employees with telework agreements are also required to be on site at least 5 days per biweekly pay period. They said this requirement was implemented in October 2023. Outside of these positions, VBA supervisors have flexibility to determine the appropriate number of days in which staff may telework. The majority of VBA staff are in occupations the agency considers core to carrying out its mission, such as call center and claims processing personnel.

- VBA staff in public contact and support services that we interviewed said they are eligible to telework 1 or 2 days per pay period. These employees said they have less telework availability than other VBA positions because they need to be at a military base, college campus, or other location to meet with walk-in customers.
- Supervisors in the Atlanta Field Office told us they monitor appointment systems to know when a veteran is seeking in-person assistance and thus a vocational rehabilitation counselor (VRC) must be in the office. As a result, the amount VRCs can telework varied from week to week. If there are not in-person appointments, VRCs told us they can complete all duties while teleworking because they have electronic access to necessary documents and data. They said they also have virtual tools for communicating with veterans via videoconference or chat, which many veterans prefer over coming in person to a VBA office.

According to staff and supervisors at VBA regional offices we visited, positions—such as disability claims processors—could telework up to 8 days per pay period and had to be in the office at least 2 days per pay period at the regional offices we visited. Like VRCs, claims processors told us they were able to effectively work outside of the office because they had electronic access to required documents and data.

Operations: VBA Took Steps to Facilitate Virtual Interactions, Digitize Files, and Improve Virtual Training



Virtual Interactions. In July 2023, all VRCs were able to use an electronic Virtual Assistant system that enabled veterans to directly communicate with VBA staff regardless of their location. As of January 2024, agency data showed around 98 percent of veterans seeking counseling services opted to communicate with counselors virtually rather than coming into an office.

Digitizing Files. VBA officials told us that in 2020 they began digitizing VR&E files and re-routing inbound mail to centralized intake and scanning facilities. They noted that the availability of scanned documents enabled

VRCs to receive documents electronically at home rather than coming into an office to retrieve hard copy files. VBA officials also told us that in 2021 they established onsite scanning operations at the National Personnel Records Center to ensure Official Military Personnel Files needed by VBA to support claims processing operations were rapidly digitized and available to claims processors.⁶³

Virtual Training. VBA experienced challenges with providing virtual training to teleworking employees during the pandemic. Employees in the Atlanta Regional Office told us that teleworking staff taking virtual onboarding and training during that time lacked immediate feedback from trainers and the ability to learn from other staff. VBA officials said they reviewed and modified strategies for supervisory and management training to ensure sessions were effective and conducive to virtual learning, which they said will be useful for training teleworking employees going forward.

⁶³The National Personnel Records Center is the central repository of personnel-related records for both the military and civil services of the United States Government.

Organizational Health:
Improved VBA Employee
Engagement and Retention
Coincided with Increased Use
of Telework



Our analysis of VA All Employee Survey (AES) data found the percentage of VBA staff satisfied or very satisfied with their organization rose from 54 percent in 2019 to 65 percent in 2022.⁶⁴ VBA also had a small increase in the percentage of employees stating they intended to remain with the agency, from 62 percent in 2019 to 63 percent in 2022. Employee retention is particularly important for disability claims processors, according to VBA frontline staff at one site, because it takes about 3 years for these new employees to develop job proficiency.

VBA officials said telework availability likely contributed to engagement and retention improvements, given that VBA employees generally had a very favorable perception of the agency’s implementation of telework. A telework satisfaction survey conducted by VBA’s Telework Evaluation Program Team found “the leadership team and employees expressed immense satisfaction with the telework program.”

VBA officials said they also observed increased interest from job seekers looking for positions that offer more telework. However, VBA officials at multiple locations told us they are increasingly competing for talent with other federal agencies and non-governmental organizations that offer greater telework and remote work options. Our analysis of AES data found that in 2023, more employees intended to leave VBA for work-life balance reasons, including greater telework flexibility (around 5 percent of total respondents) than in 2019 (around 3 percent).

Agency Officials Said
VBA’s Performance on
Publicly Available
Customer Service
Measures Was Influenced
by Factors Other than
Telework



We found that the results of most publicly available customer service performance measures did not substantially change or improve in fiscal year 2023 compared to fiscal year 2019, even as telework use by VBA employees increased. There were nine organizational performance measures that were common to fiscal years 2019 (prior to the COVID-19 pandemic) and 2023.⁶⁵ Of these, two measures improved substantially, and two declined substantially. The other five measures did not show a

⁶⁴The AES is administered annually to all VA employees to gather their perspectives on workplace issues. In 2018, VA merged the AES with the government-wide Federal Employee Viewpoint Survey. AES survey data are also used for comparison to other federal agencies through the Partnership for Public Service Best Place to Work rankings. According to VA officials, the response rate for VBA for the 2019 AES was 80.7 percent, and the response rate for VBA for the 2023 AES was 89.1 percent.

⁶⁵We define substantial changes as changes of +/- 10 percent in performance results between fiscal years 2019 and 2023. Due to the existence of multiple confounding factors, we did not determine causality between telework and performance changes.

substantial change. See appendix VI for a list of VBA performance measures and results from fiscal years 2019 through 2023.

VBA officials said that additional staffing was the most important contributor to the two areas where they had substantial improvements in customer service outcomes: average days to complete (1) original, and (2) supplemental education claims, respectively. The Sergeant First Class Heath Robinson Honoring Our Promise to Address Comprehensive Toxics Act of 2022 (PACT Act), for example, provided VBA with additional flexibilities to hire staff. VBA officials also cited other factors such as increases in automation as contributing to improvements.

For one area where VBA experienced a substantial performance decline—the percent of disability compensation rating claims processed within 125 days—VBA officials told us that the main contributing factor was delays in receiving federal records and compensation and pension claims due to the closure of Federal Records Centers during the pandemic.⁶⁶ They also cited other factors such as passage of the PACT Act—which they said substantially increased workload—as reasons for the declines. For the other area where VBA experienced a substantial performance decline—average days to complete higher-level reviews—VBA officials said they did not have enough staff to keep up with increasing numbers of appeals.

Although VBA officials did not cite telework as a key contributor to changes in publicly available customer service measures, they told us telework use likely contributed to positive outcomes. According to Atlanta Regional Office staff, for example, teleworkers faced fewer disruptions while working from home and avoided commutes, both of which gave staff more time to process claims. As a result, they said, telework likely contributed to their office increasing disability claims processed by 57 percent in fiscal year 2022 compared to fiscal year 2019.

A group representing veterans that we spoke with told us that VBA's use of telework enabled the agency to complete claims faster and more safely for both employees and veterans during the pandemic and reentry period. They added that had it not been for the expansion of telework, fewer veterans would have been served, causing longer wait times to receive claims. One group representative told us, however, that the biggest

⁶⁶Federal Records Centers—administered by the National Archives and Records Administration—are facilities that store Official Military Personnel Folders and other national records.

complaint from its members is that calls to VA for services are rarely answered or returned. The representative was not sure if VA's (and VBA's) use of telework was a reason, as they said this was a long-running issue.

VBA Has Implemented Three of Four Selected Key Telework Practices, but Does Not Yet Have a System to Easily and Reliably Access Telework Agreement Information

We found VBA has taken steps to implement selected key practices for successful telework programs. However, VBA has partially implemented a key practice to collect telework data needed to evaluate the program, as shown in figure 8.

Figure 8: Veterans Benefits Administration Telework Program Alignment with Selected Key Practices for Implementation of Successful Federal Telework Programs

	Selected Key Telework Practice			
Implementation of key practice	The agency established eligibility criteria to help ensure that employees are approved for telework on an equitable basis	The same performance standards apply to teleworkers and non-teleworkers	The agency collects and maintains quality telework data	The agency evaluates the telework program to determine its effects and identify problems
Extent to which the Veterans Benefits Administration (VBA) implemented key practice	●	●	◐	●

● Fully implemented key practice ◐ Partially implemented key practice

Source: GAO analysis of VBA information. | GAO-25-106316

VBA established telework eligibility criteria supervisors need to ensure the suitability of both the tasks and the employee for telework. Examples of the position and employee telework eligibility criteria at VBA are shown in table 12.

Table 12: Examples of Veterans Benefits Administration (VBA) Telework Position and Employee Eligibility Criteria

Position-Specific Criteria
Guidelines for determining position suitability include but are not limited to:
<ul style="list-style-type: none">• Work activities must be portable and can be performed effectively outside the traditional office location• Job tasks are quantifiable or primarily project oriented• Contact with other employees, the supervisor or manager, and serviced clientele is predictable and normally scheduled• The computer technology needed to perform work off-site is available or can be acquired• Classified documents may not be taken to, used, or stored at a teleworking employee's home office or alternative worksite
Employee-Specific Criteria
<ul style="list-style-type: none">• Possess a performance appraisal rating of "Fully Successful"• Must voluntarily request to perform work at the alternate worksite• Must be willing to enter into agreement outlining terms and conditions of the telework arrangement• Satisfactorily complete telework training and applicable mandatory trainings• Occupy a position determined suitable for telework by management

Source: GAO analysis of Department of Veterans Affairs and VBA information. | GAO-25-106316

Note: VBA is also bound by statutory criteria in 5 U.S.C. § 6502(a)(2), which prohibits an employee from teleworking if the employee has been officially disciplined for (1) being absent without permission for more than 5 days in any calendar year; or (2) violations of subpart G of the Standards of Ethical Conduct for Employees of the Executive Branch for viewing, downloading, or exchanging pornography, including child pornography, on a federal government computer or while performing official federal government duties.

We also found VBA has taken steps to ensure the same performance standards are used to evaluate teleworkers and non-teleworkers. According to VBA's telework directive and in accordance with the Telework Enhancement Act of 2010, telework and non-telework employees are to be treated equally for the purposes of establishing and conducting periodic appraisals on job performance. VA uses an enterprise-wide performance management system to manage the performance of teleworkers and non-teleworkers alike.

We found VBA collects time and attendance data in its information systems to track teleworking employees reported in its time and attendance system. As previously shown in figure 7, VBA was able to provide information on employees teleworking at various frequencies during a pay period in February 2024.

VBA does not yet have a system to easily and reliably access telework agreement information, which is necessary to maintain quality telework data. This is because the agency's system used to monitor and track telework agreements cannot accept documents in the file format the

agency uses for some of its telework agreements. One key practice for implementation of successful telework programs is to establish processes, procedures, or a tracking system to collect data to evaluate the telework program.⁶⁷ In its comments on our draft report, VA said that VBA has identified a technology solution to expand its capability to electronically extract usable telework data directly from telework agreement forms, and expects to complete implementation by December 2024. Without a system that fully captures telework agreements, VBA cannot easily and readily access the necessary data to evaluate aspects of its telework program.

We found that VBA's efforts to monitor program compliance and evaluate the effects of telework on publicly available customer service measures helped ensure the agency had information needed to manage its telework program.

VBA identified potential problems with its telework program by conducting annual internal compliance reviews of its telework program. These reviews are required under an agency human capital policy established in July 2021. These reviews are to determine whether its telework program complied with applicable laws, regulations, and policies, and whether internal controls were adequate for managing the program. The agency completed compliance reviews in 2022 and 2023 and identified areas of agency compliance, as well as needed improvements.

We found that VBA reviewed and analyzed its organizational health and organizational performance data and processes. VBA officials said that they implemented a process to capture enterprise-level performance measures to include in its annual performance plan. As part of this effort, VBA identified new and existing performance measures, and set targets for each measure. Using these measures provide an opportunity for the agency to identify potential issues with their telework program and assess the effects of telework use on organizational performance.

VBA officials said they identified performance information they can use to assess telework's effects on customer service outcomes. For example, they said they use the number of rating claims completed per claims processing staff, employee performance reports at the supervisor and leadership levels, and VBA-related metrics in VA's Annual Performance Plan and Report to inform or make needed adjustments to its telework

⁶⁷[GAO-21-238T](#).

program. They found that VBA's telework readiness was transformative in allowing continuous claims processing operations during the COVID-19 pandemic. Performance metrics showed that VBA not only sustained operations, but enhanced rating claims completed per employee from fiscal years 2020 through 2022. See appendix VI for selected measures reported in VA's Annual Performance Plan and Report.

Based in part on its analysis of these indicators, VBA determined that its use of telework as of June 2024 had helped it meet its mission. Therefore, VBA did not have immediate plans to make further changes to its telework posture at its headquarters or other locations but would continue to use productivity and other production metrics to monitor organizational performance.

We previously reported that a key practice for successfully implementing a telework program is to evaluate the program to identify problems or issues and to make appropriate adjustments.⁶⁸ According to OMB, assessments of organizational performance can help identify beneficial or adverse impacts of telework and other operational policies on the agency's performance of its mission.⁶⁹ By monitoring program compliance and evaluating the effects of telework on organizational performance, VBA fully implemented the key practice.

Conclusions

During the COVID-19 pandemic, the selected agencies experienced a changed telework environment. Post-pandemic, they face important decisions in their efforts to find the appropriate role for telework in helping accomplish their missions, manage their operations, and promote work-life balance for their employees.

All four agencies we reviewed fully implemented three of four selected GAO telework practices. However, the Farm Service Agency (FSA), the Internal Revenue Service (IRS), and U.S. Citizenship and Immigration Services (USCIS) have not yet fully evaluated their telework programs, including assessing telework's effects on organizational performance. Agency officials generally attributed changes in performance outcomes to factors other than telework, such as staffing levels, funding, new laws, and agency priorities. These three agencies did not use indicators or other performance information to evaluate the effect of telework on such outcomes. Taking steps to further assess their telework programs will

⁶⁸[GAO-21-238T](#).

⁶⁹Office of Management and Budget, Memorandum M-23-15.

enable FSA, IRS, and USCIS to better inform their decision-making and improve agency performance to better serve Congress and the public.

To ensure the agencies make informed decisions about their respective telework postures, they first need quality data to know which employees are teleworking and how often they do so. We found that the selected agencies had such data. However, the Veterans Benefits Administration (VBA) does not yet have a system to easily and reliably access telework agreement information, which is necessary to maintain quality telework data. VA said that VBA has identified a technology solution to expand its capability to electronically extract usable telework data directly from telework agreement forms, and expects to complete implementation by December 2024. Until VBA completes this action, the agency is missing an opportunity to manage and oversee its telework program more efficiently.

Recommendations for Executive Action

We are making a total of four recommendations, including one to FSA, one to IRS, one to USCIS, and one to VA.

The Administrator of FSA should evaluate FSA's telework program so that the agency can identify problems or issues with the program and make appropriate adjustments, and assess the effects of telework on agency performance. (Recommendation 1)

The Commissioner of Internal Revenue should evaluate IRS's telework program so that the agency can identify problems or issues with the program and make appropriate adjustments, and assess the effects of telework on agency performance. (Recommendation 2)

The Director of USCIS should evaluate USCIS's telework program so that the agency can identify problems or issues with the program and make appropriate adjustments, and assess the effects of telework on agency performance. (Recommendation 3)

The Under Secretary for Benefits at VA should require VBA to finish its plan to update its telework system so that it can efficiently extract telework agreement information. (Recommendation 4)

Agency Comments and Our Evaluation

We provided a draft of this report to the Secretaries of Agriculture, Homeland Security, the Treasury, and Veterans Affairs; the Commissioner of Internal Revenue; the Director of OMB; and the Acting Director of the Office of Personnel Management (OPM).

In a letter, USDA did not agree or disagree with the recommendation that FSA evaluate its telework program so that the agency can identify problems or issues with the program and make appropriate adjustments, and assess the effects of telework on agency performance. However, USDA said that to further evaluate the impact of telework and remote work on the agency's organizational factors—specifically employee performance and attrition—the agency's Office of Budget and Program Analysis, in partnership with its Office of Human Resources Management, will conduct a two-phase study in fiscal year 2025. While these steps are useful in understanding telework's effect on internal operations, it is also important to assess the effects of telework on organizational performance. As we previously mentioned, according to OMB, assessments of organizational performance can help identify beneficial or adverse impacts of telework and other operational policies on the agency's performance of its mission. USDA's comments are reproduced in appendix VII.

In its technical comments, IRS partially agreed with the recommendation that it evaluate its telework program so that the agency can identify problems or issues with the program and make appropriate adjustments, and assess the effects of telework on agency performance. IRS stated that its Telework Program Office continuously evaluates the agency's telework program to identify problems or issues that may pose a threat to the telework program integrity on an ongoing basis. We discuss the compliance reviews in the report and agree it is an important step. However, we found that IRS has not taken steps to fully evaluate its telework program to understand its effects on organizational performance. IRS wrote that a more robust data linkage of existing organizational performance data would identify beneficial or adverse impacts of telework. IRS said it established a collaboration effort with VBA to identify best practices in workplace flexibilities. IRS also said it proposes to leverage some of VBA's practices in developing telework performance metrics. We agree that these and other steps to assess its telework program will enable IRS to inform its decision-making, and better meet the needs of Congress and the public.

In a letter, DHS agreed with the recommendation that USCIS evaluate its telework program so that the agency can identify problems or issues with the program and make appropriate adjustments, and assess the effects of telework on agency performance. DHS said that during fiscal year 2025, its Chief Human Capital Officer and Chief Evaluation Officer will work to scope and plan for this evaluation, including developing questions and expected methodology, data sources, and limitations. During fiscal year

2026, according to DHS, USCIS offices will collaborate to conduct the evaluation. DHS said it expects to have results, including any recommendations for adjustments, by the end of fiscal year 2026. DHS's comments are reproduced in appendix VIII.

In a letter, VA agreed with the recommendation that it require VBA to finish its plan to update its telework system so that it can efficiently extract telework agreement information. VA said that VBA has identified a technology solution to expand its capability to electronically extract usable telework data directly from telework agreement forms, and expects to complete implementation by December 2024. VA also said that VBA will work to identify and train the appropriate personnel to ensure they can upload all hard copy telework agreements in the database. VA's comments are reproduced in appendix IX.

DHS, IRS, OMB, Treasury, USDA, and VA also provided technical comments, which we incorporated as appropriate. OPM said that it had no comments on our draft report.

We are sending copies of this report to the appropriate congressional committees; the Secretaries of Agriculture, Homeland Security, the Treasury, and Veterans Affairs; the Commissioner of Internal Revenue; the Director of OMB; the Acting Director of OPM; and other interested parties. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-6806 or LockeD@gao.gov. Contact points for our offices of Congressional Relations and Public Affairs are on the last page of this report. GAO staff who made key contributions to this report are listed in appendix X.



Dawn G. Locke
Director, Strategic Issues

List of Requesters

The Honorable James Lankford
Ranking Member
Subcommittee on Government Operations and Border Management
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Jamie Raskin
Ranking Member
Committee on Oversight and Accountability
House of Representatives

The Honorable Gerald E. Connolly
Ranking Member
Subcommittee on Cybersecurity, Information Technology, and
Government Innovation
Committee on Oversight and Accountability
House of Representatives

The Honorable Bill Cassidy, M.D.
United States Senate

The Honorable Susan M. Collins
United States Senate

The Honorable Kevin Cramer
United States Senate

The Honorable Deb Fischer
United States Senate

The Honorable Bill Hagerty
United States Senate

The Honorable Roger Marshall, M.D.
United States Senate

The Honorable M. Michael Rounds
United States Senate

The Honorable Dan Sullivan
United States Senate

Appendix I: Objectives, Scope, and Methodology

Our objectives were to (1) describe how the use of telework has contributed to ongoing changes among selected federal agencies' workforce postures, operations, and organizational health; (2) summarize how the use of telework—among other factors—potentially affected the agencies' performance on select customer service indicators; and (3) assess the extent to which the agencies' telework practices and plans aligned with selected key practices for successful telework programs.

For all three objectives, we reviewed the following agency components (hereafter referred to as agencies):

- Farm Service Agency (FSA) under the U.S. Department of Agriculture (USDA),
- Internal Revenue Service (IRS) under the Department of the Treasury,¹
- U.S. Citizenship and Immigration Services (USCIS) under the Department of Homeland Security, and
- Veterans Benefits Administration (VBA) under the U.S. Department of Veterans Affairs.²

We selected the four agencies by first narrowing a list of 24 Chief Financial Officer Act federal departments and other agencies³ that—among other things:

- oversee multiple High-Impact Service Providers;⁴

¹We reviewed customer service and organizational health at IRS Accounts Management, and not other divisions or units within IRS.

²We initially selected the Occupational Safety and Health Administration (OSHA) under the Department of Labor. However, we later excluded OSHA from our review because, according to OSHA officials, the expanded use of telework has not affected OSHA's essential on-site work (e.g., inspections) other than a short period of time during the height of the pandemic. OSHA conducted limited remote inspections during a short period of time in the height of the COVID-19 pandemic.

³The 24 agencies are those identified in the Chief Financial Officers Act of 1990, as amended. 31 U.S.C. § 901(b).

⁴As defined in Executive Order 14058, High Impact Service Providers are those federal entities designated by the Office of Management and Budget that provide or fund high-impact customer-facing services that have a high impact on the public, either due to a large customer base or a critical effect on those served.

- have a geographically diverse presence nationwide (including employees and customers in rural locations), specifically a geographic presence in 38 or more U.S. states;
- had varied teleworking rates in fiscal year 2021; and⁵
- have links to our prior work and federal inspector general reviews regarding telework.

We narrowed the list to seven departments. Next, we identified agencies from departments on the narrowed list that were

- High Impact Service Providers, and
- cited in our prior work addressing the effects of expanded telework.

Then, we identified agencies with varying numbers of employees and changes in telework rates between fiscal years 2019 and 2021. Our case agencies are a subset of all federal agencies and do not fully represent telework experiences government-wide.

We focused our review on the use of telework rather than the use of remote work.⁶ However, when agencies provided their breakdown of the percentage of employees teleworking, some included data on employees working remotely. In addition, officials from selected agencies compared remote work options to telework options during our review.

For our first objective, we described selected agencies' use of telework before and during the pandemic, and after the federal public health

⁵We used information from the Office of Personnel Management's *Fiscal Year 2021 Status of Telework Report* to identify agencies with varied teleworking rates for selection into the case study review. In a few instances, we found that the listed percentage of employees teleworking at an agency or subagency exceeded 100 percent of total employees. Consequently, we decided not to use the percentage information from the status report. Rather, we manually calculated percentages of teleworking employees by dividing the total number of teleworking employees by the total number of employees. We also identified instances where we manually calculated percentages that exceeded 100 percent based on available information. Percentages of 100 percent or less were used to identify agencies with varied teleworking rates for selection into the case study review.

⁶For purposes of this report, telework refers to a flexible work arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities from an approved worksite other than the location from which the employee would otherwise work. Remote work is similar to telework in that it is also a flexible work arrangement in which an employee is scheduled to perform work at an alternative worksite. However, remote workers—unlike teleworkers—are not expected to perform work at an agency worksite on a regular and recurring basis.

emergency for COVID-19 expired. To obtain the necessary information, we collected and analyzed telework data and related documents from the selected agencies using a structured data collection instrument. Specifically, we collected and analyzed data on (1) the number of hours employees worked in telework status, and (2) the total number of hours employees worked at each agency for selected quarters. According to the agencies, the data originated from time and attendance systems using self-reported information, telework management systems, and databases with information from telework agreements. These data were collected from the following selected quarters:

- before the COVID-19 pandemic in 2019 (July through December 2019),
- as agencies transitioned into a pandemic posture (January through March 2020), and
- during the pandemic and after the public health emergency for COVID-19 expired on May 11, 2023 (April 2020 through December 2023).⁷

Where possible, we also calculated the percentage of hours in telework status for each of the selected quarters.

To assess the reliability of collected data, we reviewed relevant program documentation, collected written responses from the agencies, and conducted electronic testing for potential reliability concerns, such as outliers or missing values. To address data limitations, we note areas where we identified a lack of telework data. We determined the data were sufficiently reliable to demonstrate agencies' use of telework, with caveats provided by the agencies or determined by our data reliability review.

We analyzed policies, guidance, and other relevant documents that show how agencies changed their operations to accommodate expanded use of telework during the COVID-19 pandemic, and further changed their operations after the end of the COVID-19 public health emergency.

We also reviewed telework use among program, state, and local offices that provide or support certain customer-facing services at the selected

⁷One agency—USCIS—was unable to provide telework data for all employees at some specific points in time. The individual agencies gathered and reported telework data from a variety of systems they use to track similar data. This variety results in some limitations related to the precision and comparability of data within and across agencies.

agencies. We conducted 14 discussion groups with supervisors and 12 discussion groups with non-supervisory staff during site visits in three regional areas—Atlanta, Denver, and Washington, D.C. We selected these locations in part because they have a mix of urban, suburban, and rural government offices, which helped us explore how telework use may have contributed to different types of challenges and benefits for customers and federal employees in different parts of the country.

We also selected these areas in part because proximity of agency offices to our offices and presence of rural government-owned facilities in the states in which our offices were located. We used employee rosters provided by the selected agencies to generate random samples of supervisors and non-supervisory staff to select discussion group participants. These participants include employees working in person at the office and those who telework.

Findings in this report are illustrative and are not generalizable to other staff from selected agencies we reviewed, or federal employees government-wide. However, these findings provide illustrative examples of how the use of telework affected workforce postures, operations, customer service, and organizational health. We used content analysis techniques and text analysis software to identify instances from the 26 discussion groups where participants mentioned changes to customer service delivery, individual productivity and performance, and ability to recruit, hire, and retain workers due to use of telework.

For our second objective, we analyzed agency performance information to identify areas where there were substantial changes in outcomes from fiscal years 2019 through 2023. For FSA, USCIS, and VBA, we

- identified agency performance measures for fiscal years 2019 and 2023, that addressed work performed for customers;
- identified corresponding outcomes for each measure from fiscal years 2019 through 2023; and
- calculated differences in results as appropriate and identified which measures had substantial changes in results.⁸

⁸We define substantial changes as changes of +/- 10 percent in performance results between two periods of time.

For IRS, we reviewed information identified from our prior work on filing season performance.⁹

For those areas that had substantial changes, we reviewed agency annual performance reports and our prior work to determine what factors may have contributed to the performance changes. We also interviewed agency officials to get their perspectives on which factors, including the agency's use of telework, contributed to the outcomes. In addition, we interviewed officials from stakeholder groups. The stakeholder groups include the Center for Taxpayer Rights, National Taxpayers Union, and Tax Foundation, Senior Executives Association, Partnership for Public Service, Catholic Legal Immigration Network, American Immigration Lawyers Association, and Paralyzed Veterans of America. Due to the existence of multiple confounding factors, we did not determine causality between telework and performance.

For our third objective, we selected four of 25 key practices because we determined they were most relevant to agencies that have established telework programs and have used telework for several years, such as those in our review.¹⁰ These include key practices relating to telework program evaluation or employee performance management, such as

⁹GAO, *2023 Tax Filing: IRS Improved Customer Service, but Could Further Improve Processing and Evaluate Expedited Hiring*, [GAO-24-106581](#) (Washington, D.C.: Jan. 25, 2024).

¹⁰GAO, *Federal Telework: Key Practices That Can Help Ensure the Success of Telework Programs*, [GAO-21-238T](#) (Washington, D.C.: Nov. 18, 2020).

establishing telework eligibility, managing employee performance, tracking and collecting data, and evaluating telework programs.¹¹

To determine the extent to which agencies implemented selected key practices, we identified and reviewed documents from selected agencies, and collected written responses from and interviewed agency officials. We then compared agencies' efforts to the selected key telework practices. We used the following three categories to rate agencies' implementation of the practices:

- "Fully implemented" means that we determined that the evidence agencies provided demonstrated all the characteristics of the key telework practice.
- ◐ "Partially implemented" means that we determined that the evidence agencies provided demonstrated at least some of the characteristics of the key telework practice.
- "Not implemented" means that we determined that the evidence agencies provided demonstrated none of the characteristics of the key telework practice.

As part of our review, we determined whether agencies have processes, procedures, or a tracking system to collect data to evaluate their telework program. As part of this effort, we determined whether agencies could

¹¹Other key telework practices include (1) designating a telework coordinator; (2) establishing a cross-functional project team, including, for example, IT, union representatives, and other stakeholders; (3) establishing measurable telework program goals; (4) developing an implementation plan for the telework program; (5) developing a business case for implementing a telework program; (6) providing funding to meet the needs of the telework program; (7) establishing a pilot program; (8) establishing an agencywide telework policy; (9) establishing policies or requirements to facilitate communication among teleworkers, managers, and coworkers; (10) developing a telework agreement for use between teleworkers and their managers; (11) developing guidelines on workplace health and safety issues to ensure that teleworkers have safe and adequate places to work off site; (12) establishing guidelines to minimize adverse impact on non-teleworkers before employees begin to work at alternate worksites; (13) obtaining support from top management for a telework program; (14) addressing managerial resistance to telework; (15) training all involved, including, at a minimum, managers and teleworkers; (16) informing the workforce about the telework program; (17) conducting an assessment of teleworker and organization technology needs; (18) developing guidelines about whether organization or employee will provide necessary technology, equipment, and supplies for telework; (19) providing technical support for teleworkers; (20) addressing access and security issues related to telework; and (21) establishing standards for equipment in the telework environment.

obtain present-day telework data for their employees for a specific pay period. The data represent a snapshot of employees teleworking, working remotely, or working in person at a point in time. The data are not generalizable to all pay periods or illustrative of time spent teleworking or working remotely across time.

We conducted this performance audit from October 2022 to November 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Telework-Related Directives, Memorandums, and Guidance Issued since February 2020

Table 13 identifies government-wide directives, memorandums, and guidance issued by the Office of Personnel Management and Office of Management and Budget since February 2020 on the use of telework-related flexibilities. This table includes guidance agencies could use to facilitate a transition to maximum telework at the outset of and during the COVID-19 pandemic. This table also includes directives and guidance advising agencies to develop a phased plan for reentry and post-reentry and begin increasing in-person work as the pandemic subsided. In addition, the table includes a March 2023 directive requiring agencies to code new data elements to capture remote work and telework frequency across the federal government.

Table 13: Government-wide Office of Personnel Management and Office of Management and Budget Telework-Related Directives and Guidance Issued since February 2020

Office of Personnel Management (OPM) and Office of Management and Budget (OMB) directives, memoranda, and guidance	Purpose of document
OPM Memo Guiding Factors for Designing Remote Work Policies and Programs (August 7, 2024)	To build upon guidance OPM provided in its 2021 Guide to Telework and Remote Work in the Federal Government by providing agencies with additional considerations for evaluating and determining their current and future remote work postures. It also states that agencies should consider authorizing telework—in lieu of remote work—for employee that live within a reasonable commuting distance of the official agency worksite to which they are assigned.
OPM Guidance in Support of Executive Order 14100—Advancing Economic Security for Military and Veteran Spouses, Military Caregivers, and Survivors (November 9, 2023)	To remind agencies to review and evaluate the use of telework and remote work that may benefit military spouses and caregivers, as they create telework and remote policies for their workforce.
OPM Agency Telework and Remote Work Data Reporting in the Office of Personnel Management Enterprise Human Resources Integration System (October 4, 2023)	To remind agencies that they are now required to report on employee remote work and telework agreements, and to outline steps agencies should take to ensure they comply with reporting standards.
OPM Memo CPM 2023-16 Guidance on Hours of Work for Telework and Remote Work Employees (August 21, 2023)	To assist agencies and employees in understanding the rules governing when travel time is considered hours of work for teleworkers and remote workers.
OPM Memo CPM 2023-12 Human Resources Flexibilities and Procedures for Disasters and Other Emergency Situations (June 28, 2023)	To remind agencies and employees of the wide range of human resources flexibilities and procedures currently available—including telework and weather and safety leave—to assist federal employees affected by severe weather and other emergency situations.
OPM Memo CPM 2023-07 Removal of the COVID-19 Governmentwide Operating Status Announcement (April 18, 2023)	To announce that OPM is removing the COVID-19 government-wide operating status announcement effective May 15, 2023, and to encourage agencies to “strategically use telework and remote work policies in support of their workforce plans moving forward while capitalizing on the benefits of meaningful in-person work.”

**Appendix II: Telework-Related Directives,
Memorandums, and Guidance Issued since
February 2020**

**Office of Personnel Management (OPM) and
Office of Management and Budget (OMB)
directives, memoranda, and guidance**

Purpose of document

OMB M-23-15 <i>Measuring, Monitoring, and Improving Organizational Health and Organizational Performance in the Context of Evolving Agency Work Environments</i> (April 13, 2023)	To outline steps agencies will take to ensure that agency decisions regarding work environments continue to improve organizational health and organizational performance. Also, to set the expectation that agency workforces increase meaningful in-person work—that is in-person work that is purposeful, well planned, and optimized for in-person collaboration—while still using flexible operational policies as an important tool in talent recruitment and retention.
OPM Memo <i>Advancing Future of the Workforce Policies and Practices to Support Mission Delivery</i> (March 7, 2023)	To describe a strategy focused on five priority areas to achieve a future state where the workforce is inclusive, agile, and engaged, and has the right skills to enable mission delivery. These priority areas include policy and resources; research and evaluation; training and technical assistance, data analytics; and stakeholder engagement.
OPM Memo <i>Remote/Telework Enhancements to Enterprise Human Resources Integration Data Files</i> (March 7, 2023)	To outline requirements for agencies and shared service providers to code new data elements to capture remote work and telework frequency across the federal government.
OMB M-22-14 <i>FY 2024 Agency-wide Capital Planning to Support the Future of Work</i> (July 20, 2022)	To address agencies' real property resource needs and agency efforts to define the amount and types of real property required to fully implement the future of work at each agency.
OPM <i>2021 Guide to Telework and Remote Work in the Federal Government: Leveraging Telework and Remote Work in the Federal Government to Better Meet Our Human Capital Needs and Improve Mission Delivery</i> (November 12, 2021)	To provide agencies with practical resources and information to assist them in evaluating how to leverage telework and remote work to meet mission-critical needs for organizations and balance the needs of a changing workforce at the same time.
OPM CPM 2021-17 <i>Additional Guidance on Post-Reentry Personnel Policies and Work Environment</i> (July 23, 2021)	To provide, among other things, a set of frequently asked questions covering telework, remote work, and other human resources policies related to reentry. It also includes a fact sheet providing guidance and example scenarios for determining official worksites, location-based pay entitlements, and travel benefits for employees under telework and remote work arrangements.
OMB M-21-25 <i>Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment</i> (June 10, 2021) ^a	To provide agencies with guidance for planning processes for reentry and post-reentry, and updates to agencies' COVID-19 workplace safety plans.
OMB M-21-15 <i>COVID-19 Safe Federal Workplace: Agency Model Safety Principles</i> (January 24, 2021)	To provide agencies with model safety principles for executive departments and agencies as they build tailored COVID-19 workplace safety plans. These included principles regarding the use of telework and remote work.
OMB M-20-23 <i>Aligning Federal Agency Operations with the National Guidelines for Opening Up America Again</i> (April 20, 2020) ^b	To describe a process for agency heads and leaders to make decisions for their workforce operations while utilizing the different telework postures implemented during the outset of the COVID-19 response. This includes maintaining the flexibility to develop and continue to use appropriate telework protocols for their operations.

**Appendix II: Telework-Related Directives,
Memorandums, and Guidance Issued since
February 2020**

Office of Personnel Management (OPM) and Office of Management and Budget (OMB) directives, memoranda, and guidance	Purpose of document
OPM Fact Sheet <i>Options for Telework-Eligible Employees with Caregiving Responsibilities</i> (March 27, 2020)	To provide options to agencies for dealing with telework-eligible employees who have caregiving responsibilities due to closure of schools and/or unavailability of care providers as a result of locally-directed precautions for COVID-19. These options included establishing flexible work schedules that provide expanded zones of time during which employees may perform telework to facilitate the performance of work despite caregiving responsibilities.
OMB M-20-19 <i>Harnessing Technology to Support Mission Continuity</i> (March 22, 2020)	To direct agencies, in responses to the COVID-19 national emergency, to use the breadth of available technology capabilities to fulfill service gaps and deliver mission outcomes. Also to, among other things, help agencies better facilitate personnel productivity in a remote environment.
OMB M-20-16 <i>Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19</i> (March 17, 2020)	To direct the federal government to, among other things, immediately adjust operations and services to minimize face-to-face interactions, especially at those offices or sites where people may be gathering in close proximity or where highly vulnerable populations obtain services.
OMB M-20-15 <i>Updated Guidance for the National Capital Region on Telework Flexibilities in Response to Coronavirus</i> (March 15, 2020)	To ask all federal executive branch departments and agencies within the National Capital Region to offer maximum telework flexibilities to all current telework-eligible employees, consistent with operational needs of the departments and agencies as determined by their heads. Also to encourage agencies to use all existing authorities to offer telework to additional employees, to the extent their work could be telework enabled.
OMB M-20-13 <i>Updated Guidance on Telework Flexibilities in Response to Coronavirus</i> (March 12, 2020)	To encourage all federal executive branch departments and agencies to maximize telework flexibilities to eligible workers within those populations that the Centers for Disease Control and Prevention (CDC) has identified as being at higher risk for serious complications from COVID-19 and to CDC-identified special populations including pregnant women. Also to encourage agencies to consider extending teleworking flexibilities more broadly in other cases, such as to accommodate state and local responses to the COVID-19 outbreak including, but not limited to, school closures.
OPM CPM 2020-05 & attachment: <i>Coronavirus Disease 2019 (COVID-19) Additional Guidance and Questions and Answers on Human Resources Flexibilities and Authorities for Coronavirus Disease 2019 (COVID-19)</i> (March 7, 2020)	To provide guidance and answers to questions to federal agencies on how to respond to the impacts of COVID-19, including questions regarding the use of telework.
OPM CPM 2020-02 & attachment: <i>Human Resources Flexibilities Available for Federal Employees Impacted by the 2019 Novel Coronavirus</i> (February 7, 2020)	To provide information on telework and other workplace flexibilities that can be utilized during any potential outbreak of COVID-19.

Source: GAO analysis of OMB and OPM guidance. | GAO-25-106316

^aThis memorandum was issued jointly by OMB, the General Services Administration, and OPM.

^bOMB M-20-23 was rescinded by OMB M-21-25.

Appendix III: Farm Service Agency Selected Performance Results from Fiscal Years 2019 through 2023

Table 14: Farm Service Agency Fiscal Year 2019-2023 Selected Performance Results

Performance measure	Fiscal year 2019 result	Fiscal year 2020 result	Fiscal year 2021 result	Fiscal year 2022 result	Fiscal year 2023 result	Percent change from fiscal years 2021 through 2023
Strategic goal 3: Foster an equitable and competitive marketplace for all agricultural producers						
<i>Strategic objective 3.1: Foster sustainable economic growth by promoting innovation, building resilience to climate change, and expanding renewable energy</i>						
Percentage of direct and guaranteed loan borrowers who are beginning farmers	54.5%	58.6%	59.9%	60.9%	63.0%	5.2%
Strategic goal 6: Attract, inspire, and retain an engaged and motivated workforce that's proud to represent the U.S. Department of Agriculture						
<i>Strategic objective 6.2: Establish a customer-centric, inclusive, high-performing workforce that is representative of America and the communities we serve</i>						
Average number of days to process direct loans	32	34	36	31	31	-13.9%

Source: GAO analysis of U.S. Department of Agriculture data. | GAO-25-106316

Note: Includes Farm Service Agency performance measures listed in the U.S. Department of Agriculture Fiscal Year 2025 Annual Performance Plan and Fiscal Year 2023 Annual Performance Report addressing work performed for customers and with documented results for both fiscal years 2019 and 2023.

Appendix IV: Processing Times for Selected U.S. Citizenship and Immigration Services Forms from Fiscal Years 2019 through 2023

Table 15: National Median Processing Time for Selected U.S. Citizenship and Immigration Services (USCIS) Forms, Fiscal Years 2019-2023 (in Months)

Form	Form description	Category (classification or basis for filing)	Fiscal year 2019	Fiscal year 2020	Fiscal year 2021	Fiscal year 2022	Fiscal year 2023
I-90	Application to Replace Permanent Resident Card	Initial issuance, replacement or renewal	7.8	8.3	5.2	1.2	9.1
I-129	Petition for a Nonimmigrant Worker	Nonimmigrant petition (premium filed)	0.4	0.4	0.3	0.3	0.2
I-129	Petition for a Nonimmigrant Worker	Nonimmigrant petition (non-premium filed)	4.7	2.3	1.8	2.3	2.5
I-130	Petition for Alien Relative	Adoptions	17.1	22.3	27.7	35.4	49.2
I-130	Petition for Alien Relative	Immediate relative	8.6	8.3	10.2	10.3	11.8
I-485	Application to Register Permanent Residence or to Adjust Status	Based on grant of asylum more than 1 year ago	6.7	6.9	12.9	22.6	22.9
I-485	Application to Register Permanent Residence or to Adjust Status	Based on refugee admission more than 1 year ago	9.4	9.3	7.1	14.1	21.6
I-485	Application to Register Permanent Residence or to Adjust Status	Employment-based adjustment applications	10.0	8.8	9.9	11.0	8.6
I-485	Application to Register Permanent Residence or to Adjust Status	Family-based adjustment applications	10.9	9.3	12.9	10.6	11.4
I-485	Application to Register Permanent Residence or to Adjust Status	Based on Cuban Adjustment Act of 1966	11.3	7.1	8.5	5.5	3.3
I-485	Application to Register Permanent Residence or to Adjust Status	All other adjustment of status	24.0	32.7	8.7	5.4	7.0
I-765	Application for Employment Authorization	All other applications for employment authorization	3.3	2.4	3.0	4.7	3.2
I-765	Application for Employment Authorization	Based on an approved, concurrently filed, I-821D, Consideration of Deferred Action for Childhood Arrivals (c)(33)	1.1	1.1	1.9	0.5	1.0
I-765	Application for Employment Authorization	Based on a pending asylum application	2.0	2.5	3.2	9.2	1.6
I-765	Application for Employment Authorization	Based on a pending I-485 adjustment application	5.1	4.8	7.1	6.7	5.5
I-765	Application for Employment Authorization	Based on parole	6.1	4.7	0.6	1.1	1.3
N-400	Application for Naturalization	Application for naturalization	10.0	9.1	11.5	10.5	6.1

Source: GAO analysis of U.S. Citizenship and Immigration Services information. | GAO-25-106316

**Appendix IV: Processing Times for Selected
U.S. Citizenship and Immigration Services
Forms from Fiscal Years 2019 through 2023**

Notes: Median processing time represents the time it took U.S. Citizenship and Immigration Services (USCIS) to complete half of the cases in a given time period. This is different than cycle times, which represent how many months' worth of pending cases for a particular form are awaiting a decision. To account for the breadth of USCIS's workload, we analyzed selected forms from our August 2021 report. See GAO, *U.S. Citizenship and Immigration Services: Actions Needed to Address Pending Caseload*, [GAO-21-529](#) (Washington, D.C.: Aug. 18, 2021). In our August 2021 report, we selected at least one form from USCIS's major service categories (citizenship and nationality, family-based, employment-based, and humanitarian). We selected the following forms for the in-depth analysis: (1) Application to Replace Permanent Resident Card (Form I-90); (2) Petition for a Nonimmigrant Worker (Form I-129); (3) Petition for Alien Relative (Form I-130); (4) Application to Register Permanent Residence or Adjust Status (Form I-485); (5) Application for Asylum and for Withholding of Removal (Form I-589); (6) Application for Employment Authorization (Form I-765); and (7) Application for Naturalization (Form N-400). Form I-589 was not tracked on USCIS's historic processing times website.

Appendix V: U.S. Citizenship and Immigration Services Selected Performance Results from Fiscal Years 2019 through 2023

Table 16: U.S. Citizenship and Immigration Services (USCIS) Selected Performance Results from Fiscal Years 2019-2023

Performance measure	Fiscal year 2019 result	Fiscal year 2020 result	Fiscal year 2021 result	Fiscal year 2022 result	Fiscal year 2023 result	Percent change from fiscal years 2021 through 2023
Percent of approved applications for naturalization that were appropriately decided	99.0%	99.0%	(^a)	100.0%	100.0%	(^b)
Percent of approved Applications to Register Permanent Residence or Adjust Status (I-485s) that were appropriately decided	99.0%	99.0%	(^a)	100.0%	100.0%	(^b)

Source: GAO analysis of Department of Homeland Security (DHS) information. | GAO-25-106316

Notes: Includes U.S. Citizenship and Immigration Services (USCIS) performance measures listed in the Department of Homeland Security's Fiscal Year 2023-2025 Annual Performance Report with results for both fiscal years 2019 and 2023.

^aAccording to DHS, the semi-annual review activity was not performed in fiscal year 2021 due to ongoing challenges and priority projects facing USCIS, specifically, Operation Allies Welcome, which has required USCIS to shift its personnel and resources.

^bPercentage change not calculable due to a lack of fiscal year 2021 data.

Appendix VI: Veterans Benefits Administration Selected Performance Results from Fiscal Years 2019 through 2023

Table 17: Veterans Benefits Administration Selected Performance Results from Fiscal Years 2019-2023

Performance measure	Fiscal year 2019 result	Fiscal year 2020 result	Fiscal year 2021 result	Fiscal year 2022 result	Fiscal year 2023 result	Percent change from fiscal years 2019 through 2023
Percentage of interactions correctly managed by the National Call Center ^a	92.3%	92%	92.1%	93%	92.0%	-0.3%
Default resolution rate for Department of Veterans Affairs (VA) backed home loans	87.4%	94%	97.8%	93.2%	93.0%	6.4%
Average days to complete original education claims	24.1	15.4	22.4	23.9	20.6	-14.5%
Average days to complete supplemental education claims	13.4	6.9	6.7	8.9	6.9	-48.5%
Average days to complete higher-level reviews	37	94	87	36.2	77.1	108.4%
Percent of disability compensation rating claims processed within 125 days	73.2%	75%	65.5%	60.4%	59.0%	-19.4%
National accuracy rate-percent of disability compensation rating issues processed accurately	95.7%	94.9%	95.3%	96.4%	95.4%	-0.4%
Education claim quality	97.6%	98%	97.9%	98.7%	99.0%	1.4%
Accuracy of requirements in closing a veteran's case or declaring the veteran rehabilitated or discontinued	98.8%	98%	96.4%	97.4%	97.0%	-1.8%

Source: GAO analysis of VA information. | GAO-25-106316

Notes: Includes Veterans Benefits Administration performance measures listed in VA's annual performance reports that address work performed for customers with documented results for both fiscal years 2019 and 2023.

^aNamed "Percentage of Interactions Correctly Managed by the National Call Center Office of Field Operations" in VA's *FY 2021 Annual Performance Plan & FY 2019 Annual Report*.

Appendix VII: Comments from the Department of Agriculture



United States Department of Agriculture

Departmental
Administration

Office of the
Assistant Secretary
for Administration

Office of Human
Resources
Management

1400 Independence
Avenue, SW
Washington, DC
20250-9600

Christina Palacios
USDA GAO Liaison Team
U.S. Department of Agriculture
Office of Inspector General

Dear Ms. Palacios:

The U.S. Department of Agriculture (USDA) appreciates the opportunity to respond to the U.S. Government Accountability Office (GAO) draft report "Federal Telework: Selected Agencies Need to Evaluate of Telework on Agency Performance – GAO-25-106136, Job Code 196316 – November 2024. This draft report was provided to USDA on October 4, 2024, with a due date of October 31, 2024, to address comments and recommendations noted on the draft report. USDA concurs with the findings in the GAO report.

There was one recommendation referenced for USDA to address, which is stated below:

GAO Recommendation: The Administrator of Farm Service Agency (FSA) should evaluate FSA's telework program so that the agency can identify problems or issues with the program and make appropriate adjustments and assess the effects of telework on agency performance.

USDA Response: The FSA's servicing Human Resources Staff of the Farm Production and Conservation's Business Center has developed comprehensive telework and remote work training. This training is integrated into FSA's new employee orientation and available on-demand to supervisors. Additional information pertaining to the training is enclosed as requested with Attachments 1, 2, and 3 and follow-up question received on October 7, 2024, is addressed in Attachment 4.

Additionally, to further evaluate the impact of telework and remote work on USDA's organizational factors, specifically employee performance and attrition, the USDA Office of Budget and Program Analysis (OBPA), in partnership with the Office of Human Resources Management is conducting a two-phase study to be conducted in FY2025.

Again, thank you for the opportunity to review and respond to the GAO draft report.

ANITA ADKINS

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ADKINS
Date: 2024.10.31 17:48:06
-04'00'

Anita R. Adkins
Chief Human Capital Officer
Office of Human Resources Management

Attachments

AN EQUAL OPPORTUNITY EMPLOYER

Appendix VIII: Comments from the Department of Homeland Security

U.S. Department of Homeland Security
Washington, DC 20528



**Homeland
Security**

BY ELECTRONIC SUBMISSION

October 31, 2024

Dawn G. Locke
Director, Strategic Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548-0001

Re: Management Response to Draft Report GAO-25-106316, "FEDERAL TELEWORK: Selected Agencies Need to Evaluate the Potential Effects of Telework on Agency Performance"

Dear Ms. Locke:

Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS, or the Department) appreciates the U.S. Government Accountability Office's (GAO) work in planning and conducting its review and issuing this report.

DHS leadership is pleased to note GAO's positive recognition that U.S. Citizenship and Immigration Services (USCIS), as one of the selected agencies GAO reviewed, took steps to facilitate telework and teleworking employee interactions with the public, such as expanding online document submission services and providing virtual online appointments. As noted in the report, USCIS established eligibility criteria to help ensure employees are approved for telework on an equitable basis, uses the same performance standards for both teleworkers and non-teleworkers, and collects and maintains quality telework data. The availability of telework has undeniably helped USCIS with its staffing efforts, illustrated by the results of USCIS previously evaluating the effect of teleworking on its hiring and determining that telework-eligible or remote positions were attracting more applicants than in-office positions.

GAO also reported on how USCIS uses virtual tools, interviews, and digitized files to facilitate stakeholder interactions with telework employees, and how the availability of telework at USCIS provides adjudicative officers with more time to prepare for interviews. Further, telework enabled USCIS to expand the number of staff available to

**Appendix VIII: Comments from the Department
of Homeland Security**


conduct interviews. USCIS remains committed to providing a telework program that is equitable, fully supports the agency's mission, and aligns with key practices for successful telework programs.

The draft report contained four recommendations, including one for USCIS with which the Department concurs. Enclosed find our detailed response to the recommendation. DHS previously submitted technical comments addressing several accuracy and contextual issues, and other issues under a separate cover for GAO's consideration, as appropriate.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future

Sincerely,

JIM H
CRUMPACKER

 Digitally signed by JIM H
CRUMPACKER
Date: 2024.10.31 13:33:55 -0400

JIM H. CRUMPACKER
Director
Departmental GAO-OIG Liaison Office

Enclosure

**Enclosure: Management Response to Recommendations
Contained in GAO-25-106316**

GAO recommended that the Director of USCIS:

Recommendation 3: Evaluate USCIS’s telework program so that the agency can identify problems or issues with the program and make appropriate adjustments and assess the effects of telework on agency performance.

Response: Concur. The USCIS Chief Human Capital Officer will work with the USCIS Chief Evaluation Officer to plan and conduct an evaluation that can identify problems or issues with the current telework program and inform appropriate adjustments to the telework program, as necessary. This evaluation will also include assessing the effects of telework on agency performance.

However, it is important to note that USCIS expects to encounter significant methodological challenges in evaluating to what extent telework affects agency performance. Agency performance is affected by a myriad of complicated factors, including but not limited to major policy revisions that affect how USCIS adjudicates benefits; diversion of adjudication resources to emerging humanitarian workloads; and ongoing effects of USCIS’ hiring freeze and subsequent hiring surges of staff with less experience. As it may not be possible to control for the complicated factors in an evaluation, the evaluation may not result in conclusive findings. Nonetheless, conducting the evaluation will likely shed light on the types of data that should be collected for other evaluations of the effect of telework on agency performance, as needed.

As evaluations of this nature require significant planning and resources, during Fiscal Year (FY) 2025 the Chief Human Capital Officer and the Chief Evaluation Officer will work to scope and plan for this evaluation, including developing questions and expected methodology, data sources, and limitations. During FY 2026, these USCIS offices will collaborate to conduct the evaluation and expect to have results, including any recommendations for adjustments, by the end of the FY 2026.

Estimated Completion Date: September 30, 2026.

Appendix IX: Comments from the Department of Veterans Affairs



DEPARTMENT OF VETERANS AFFAIRS
WASHINGTON

November 8, 2024

Ms. Dawn G. Locke
Director
Strategic Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Locke:

The Department of Veterans Affairs (VA) reviewed the Government Accountability Office (GAO) draft report: ***Federal Telework: Selected Agencies Need to Evaluate the Potential Effects of Telework on Agency Performance*** (GAO-25-106316).

The enclosure contains technical comments and the action plan to address the draft report recommendation. VA appreciates the opportunity to comment on the draft report.

Sincerely,

A handwritten signature in black ink that reads "Margaret B. Kabat".

Margaret B. Kabat, LCSW-C, CCM
Chief of Staff

Enclosure

Enclosure

The Department of Veterans Affairs (VA) Comments to
Government Accountability Office (GAO) Draft Report
***Federal Telework: Selected Agencies Need to Evaluate the Potential Effects of
Telework on Agency Performance***
(GAO-25-106316)

Recommendation 4: The Under Secretary for Benefits at VA should require VBA to finish its plan to update its telework system so that it can efficiently extract telework agreement information.

VA Response: Concur. The technology needed for this requirement is currently available; however, access is limited at this time. The Veterans Benefits Administration (VBA) previously reported to GAO that it is implementing a process and technology solution to expand its capability to electronically extract usable telework data directly from telework agreement forms. This will allow VBA to expand its existing telework data utilization capabilities.

This solution is planned for implementation in fiscal year 2025, pending a finalized timeline and coordination with impacted offices. VBA will work to identify and train the appropriate personnel to ensure they can upload all hard copy telework agreements in the database.

Target Completion Date: December 31, 2024.

Appendix X: GAO Contact and Staff Acknowledgments

GAO Contact

Dawn G. Locke, LockeD@gao.gov, (202) 512-6806

Staff Acknowledgments

In addition to the contact named above, Shea Bader (Assistant Director), Mark Ryan (Analyst-in-Charge), Jacqueline Chapin, Alissa Czyz, Peter Kramer, Christy Ley, Dawn J. Locke, Abigail Loxton, Ulyana Panchishin, Samantha Piercy, Walter Vance, Alicia White, and Clarette Yen made key contributions to the report.

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