United States Government Accountability Office

Report to Congressional Addressees

July 2014

MANAGING FOR RESULTS

Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance

MANAGING FOR RESULTS:

Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency Performance

Why GAO Did This Study

Leadership involvement and accountability are important factors driving successful performance improvement in government. GPRAMA established the role of the agency priority goal leader and assigned accountability for achieving APGs to these officials.

This report is one of a series in which GAO, as required by GPRAMA, reviewed the act's implementation. It assesses (1) the roles and responsibilities of agency priority goal leaders in managing goal progress and the extent to which they are held accountable for goal achievement; (2) the extent to which goal leaders collaborate with other programs and agencies that contribute to APG achievement; and (3) any challenges and practices identified by goal leaders, and the extent to which they exchange this information with their peers.

To address all three objectives, GAO examined nearly half (47 of 103) of the APGs for 2012 and 2013, and analyzed relevant documentation. GAO also interviewed the goal leaders and other relevant officials for each of the 47 selected goals.

What GAO Recommends

GAO recommends that OMB work with agencies to (1) ensure that they appoint deputy goal leaders; and (2) more clearly link goal leaders' and deputies' performance plans to APGs, and work with the PIC to further involve goal leaders and deputies in information-sharing related to APGs. OMB staff generally agreed with GAO's recommendations.

View GAO-14-639. For more information, contact J. Christopher Mihm at (202) 512-6806 or mihmj@gao.gov.

What GAO Found

Agency priority goal leaders GAO interviewed were generally highly-placed within their agencies—for example, several were heads of agencies—and reported a range of responsibilities related to managing agency priority goals (APG), such as laying out goal strategies. A majority of the goal leaders said the goal leader designation had benefits for their APGs, such as greater visibility for the goal. Several also believed that there were benefits to designating the goal leader position in conjunction with other requirements from the GPRA Modernization Act of 2010 (GPRAMA), such as reviewing priority goal progress at least quarterly. The Office of Management and Budget (OMB) directs agencies to appoint deputy goal leaders. Deputy goal leaders manage day-to-day implementation of APGs and provide continuity in the event of goal leader turnover. From the time the APGs were published in February 2012 to the end of fiscal year 2013 (when they were to have been achieved), about 40 percent of the APGs GAO examined had a change in goal leader, while about 30 percent had a change in the deputy position. In addition, although most of the 46 goal leaders GAO interviewed had formal deputy goal leaders in place, 11 (24 percent) did not. Without a designated deputy goal leader, agencies lack a formally designated official to fill a key role in goal implementation. Individual performance plans are one of several mechanisms to provide goal leader and deputy goal leader accountability for APGs. Most goal leaders and all deputy goal leaders had performance plans. These plans covered a range of responsibilities, but generally did not fully reflect their APGs. In fact, many did not refer to the APG. Performance plans that link more directly to APGs could help ensure that officials are evaluated on and held responsible for APG progress and outcomes.

Goal leaders collaborated with officials from outside their agencies to drive progress on APGs. However, some goal leaders reported that these outside contributors were not included in the quarterly performance reviews. Goal leaders also reported that a variety of different types of programs, such as grant and regulatory programs, contributes to their APGs. However, they reported few mechanisms for sharing information with other agencies related to assessing these programs. Further, for a variety of reasons agencies have focused less attention on identifying the tax expenditures that contribute to their APGs. These findings are consistent with prior recommendations GAO made to OMB regarding GPRAMA implementation. OMB has taken some steps to address the recommendations.

Goal leaders identified some common challenges and practices in managing APGs, but shared this information to a limited extent. For example, goal leaders commonly cited resource constraints as a challenge, and practices related to measuring goal progress as helpful. One of the roles of the Performance Improvement Council (PIC), a council made up of agency performance improvement officers and chaired by OMB, is to facilitate information exchange. The PIC has shared tools and information with goal leaders; however PIC staff's primary points of contact are agencies' performance improvement officers and their deputies. Overall, goal leaders and their deputies have had little direct interaction with the PIC. More direct outreach from PIC staff could facilitate information sharing among goal leaders and their deputies, and help ensure that they do not miss opportunities to better manage their APGs.

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Abbreviations

APG	Agency Priority Goal
BIA	Bureau of Indian Affairs
CAP	Cross-Agency Priority
COO	Chief Operating Officer
DOD	Department of Defense
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
Education	Department of Education
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
GPRA	Government Performance and Results Act of 1993
GPRAMA	GPRA Modernization Act of 2010
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
Interior	Department of the Interior
NASA	National Aeronautics and Space Administration
NSF	National Science Foundation
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PIC	Performance Improvement Council
PIO	Performance Improvement Officer
QPR	Quarterly Performance Review
Reclamation	Bureau of Reclamation
SBA	Small Business Administration
SES	Senior Executive Service
SSA	Social Security Administration
Treasury	Department of the Treasury

July 22, 2014

Congressional Addressees

Leadership involvement and accountability are two of the most important factors in driving successful performance improvement. Our prior work has found that these two factors are critical to driving change and improvement in government by overcoming resistance, marshalling resources, building and maintaining organization-wide commitment, and ensuring persistent follow through.[1] Congress took steps to promote leadership involvement and accountability in the federal government when it updated the Government Performance and Results Act of 1993 (GPRA) with the GPRA Modernization Act of 2010 (GPRAMA), which established certain leadership roles in law and provided the officials in these roles with responsibilities for various aspects of performance management.[2] One of the key leadership roles under GPRAMA is the agency priority goal leader. Individuals in this role are responsible for the achievement of agency priority goals (APG), which are to reflect agencies' highest priorities.[3] For example, APGs focus on issues related to ensuring worker safety, supporting small businesses, and protecting the environment. Goal leaders are to play an important role in managing and achieving these goals, and in working with other agency officials to review progress on them. Office of Management and Budget (OMB) guidance directs that goal leaders be individuals authorized to coordinate across their agency and program, and that they review goal progress and make course corrections as needed, among other responsibilities.

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[1]GAO, *Managing for Results: GPRA Modernization Act Implementation Provides Important Opportunities to Address Government Challenges*, GAO-11-617T (Washington, D.C.: May 10, 2011).

[2]Pub. L. No. 111-352, 124 Stat. 3866 (Jan. 4, 2011). GPRAMA updated GPRA, Pub. L. No. 103-62, 107 Stat. 285 (Aug. 3, 1993).

[3]Certain agencies, as determined by the Office of Management and Budget, are required to develop APGs every 2 years.

This report is part of a series of reports responding to GPRAMA's mandate that we examine implementation of the act.[4] The objectives of this report are to (1) evaluate the roles and responsibilities of agency priority goal leaders in managing goal progress and the extent to which they are held accountable for achievement of priority goals; (2) review the extent to which agency priority goal leaders collaborate with other programs and agencies that contribute to the achievement of the priority goals; and (3) describe any challenges and practices identified by agency priority goal leaders in managing goals, and evaluate the extent to which they exchange this information with other agency priority goal leaders.

To address all three objectives, we selected a random sample of 47 APGs for 2012 and 2013, or almost half of the 103 APGs established for this time period.[5] Although our sample represented a significant portion of APGs and goal leaders, we did not generalize information to the population of APGs or goal leaders. We chose our sample to ensure that it included at least one goal from each of the 24 agencies that had APGs, and approximately half of the total number of APGs per agency. For the APGs in our sample, we obtained and analyzed documentation related to goal leaders' roles and responsibilities. For example, we obtained agendas and minutes from meetings at which APGs were discussed. We also obtained and analyzed individual performance plans from the goal leaders and deputy goal leaders who had them to understand how those

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[4]GAO, *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance* Challenges, GAO-13-518 (Washington, D.C.: June 26, 2013) summarizes our work to date on the implementation of the act.

[5]The Department of Defense has published limited information about its APG to improve cybersecurity, due to the sensitive nature of the goal. According to Performance.gov, progress updates for this goal will be internal to the government. Because we used publicly available information, we excluded this goal from our sample.

plans are used to hold officials accountable for goal progress.[6] To inform our analysis, we also reviewed our prior work on performance management leadership roles under GPRAMA, APGs, and interagency collaboration.[7] To assess goal leader and deputy goal leader performance plans, we reviewed our prior work on leading practices related to linking individual and organizational performance.[8] We also reviewed our prior work on data-driven performance reviews (also referred to as quarterly performance reviews [QPR]) as part of our examination of accountability mechanisms for goal achievement and goal leaders' collaboration.[9]

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[6]The number of goal leaders and deputy goal leaders responsible for the goals in our sample does not match the number of APGs because some goals had more than one goal leader or deputy goal leader assigned, while other goal leaders and deputies had responsibility for more than one APG in our sample. Twelve goal leaders we interviewed who were Senate-confirmed presidential appointees did not have performance plans, as they were not required. Senate-confirmed presidential appointees are not in the Senior Executive Service (SES) and therefore not under the SES performance management system. See 5 C.F.R. § 430.302(a) and 5 U.S.C. § 3132(a)(2). Additionally, two goal leaders had plans that did not reflect their goal leader roles because they were new to their positions or serving in them temporarily. All of the 38 deputy goal leaders for the goals in our sample had performance plans, though we excluded 3 deputies' plans from consideration because they were new to the position at the time of our interviews and their plans had not been updated to reflect their roles as deputies.

[7]See GAO, *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training is Needed*, GAO-13-356 (Washington, D.C.: Apr. 16, 2013); *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act*, GAO-13-174 (Washington, D.C.: Apr. 19, 2013); and *Managing for Results: Implementation Approaches Used to Enhance Collaboration in Interagency Groups*, GAO-14-220 (Washington, D.C.: Feb. 14, 2014).

[8]See GAO, *Results-Oriented Cultures: Creating a Clear Linkage between Individual Performance and Organizational Success*, GAO-03-488 (Washington, D.C.: Mar. 14, 2003). As a part of this report, we identified key practices for effective performance management that create a clear linkage between individual performance and organizational success. We identified these practices by reviewing, among other things, experiences of public sector organizations in the United States and abroad. See the report's scope and methodology for additional details.

[9]See GAO, *Managing for Results: Data-Driven Performance Reviews Show Promise But Agencies Should Explore How to Involve Other Relevant Agencies*, GAO-13-228 (Washington, D.C.: Feb. 27, 2013). Our prior work identified several leading practices for conducting quarterly performance reviews. We identified these practices through a review of relevant academic and policy literature and with input from practitioners at the local, state, and federal levels. See the report's scope and methodology for additional details.

In addition, we reviewed GPRAMA and related OMB guidance, as well as information on the APGs published on Performance.gov, a government-wide performance website.[10] We used information from Performance.gov throughout this engagement, but all references to data from Performance.gov in this report are as of May 23, 2014, the date we most recently downloaded information from the website. To assess the reliability of APG information available through Performance.gov, we collected information from agencies and reviewed relevant documentation and our prior work. We concluded that information from the website was sufficiently reliable for the purpose of drawing our sample of APGs and providing contextual information on them. We did not evaluate the accuracy of agency data on goal progress to determine if the APG progress they described to us and on Performance.gov was accurate. But, we did ask agency officials to verify information on the goal progress we reported from Performance.gov.

To further address all three objectives, we conducted semistructured interviews with the goal leaders for 43 of the 47 APGs in our sample, a total of 46 goal leaders.[11] Seven of the goal leaders we interviewed were heads or acting heads of their agencies. Appendix I includes a list of the goals in our sample and the names and titles of the goal leaders we interviewed. Our interview questions focused on their roles and responsibilities, including how they are held accountable for goal progress, how they collaborate, and how they share promising practices and challenges. We also interviewed OMB and Performance Improvement Council (PIC) staff about actions the PIC has taken to reach out to and facilitate information exchange among goal leaders. Further details of our objectives, scope, and methodology are contained in appendix II.

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[10]Our 2013 report on the Performance.gov website examined the extent to which the website incorporates leading practices for the development of federal websites. See GAO, *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov*, GAO-13-517 (Washington, D.C.: June 6, 2013).

[11]The number of goal leaders does not equal the number of goals because some goals had more than one leader, while some goal leaders were responsible for more than one goal in our sample. In most cases where there was more than one goal leader, we interviewed all goal leaders. We were not able to interview the goal leaders for four of the APGs in our sample because the goal leaders had either left their agencies or were about to leave at the time of our interviews. For these goals, we interviewed other agency officials who were knowledgeable about the goals. In addition, two of the departing goal leaders were able to provide us with written responses to our questions.

We conducted our work from June 2013 to July 2014 in accordance with generally accepted government audit 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

GPRAMA added new requirements for setting and achieving agency goals. Every 2 years, GPRAMA requires the heads of certain agencies to identify a subset of agency goals to be identified as APGs.[12] These goals are to reflect the highest priorities of the agency and are to have clearly-defined milestones and ambitious targets that can be achieved within 2 years.[13] GPRAMA also directs agencies to describe how goals are to be achieved, including the processes, training, skills and technology, and the human, capital, information, and other resources and strategies required to meet them. In addition, they are to identify performance indicators to be used in measuring progress, among other things.[14] The first round of APGs was publicly reported in February 2012, and they were to be completed by the end of fiscal year 2013.[15] New APGs, for 2014 and 2015, were published on Performance.gov in March 2014. According to

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[12]GPRAMA states that the 24 agencies identified in the Chief Financial Officers (CFO) Act of 1990, as amended (31 U.S.C. § 901(b)), are required to develop APGs, unless OMB determines otherwise. The 24 agencies that developed APGs for 2012 and 2013 varied slightly from the CFO Act agencies. OMB did not require the Nuclear Regulatory Commission to develop these goals; but it did direct the U.S. Army Corps of Engineers – Civil Works program to develop priority goals. The agencies with APGs for 2012 and 2013 were: the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs, as well as the U.S. Agency for International Development, Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, National Science Foundation, Office of Personnel Management, Small Business Administration, Social Security Administration, and U.S. Army Corps of Engineers – Civil Works.

[13]31 U.S.C. § 1120(b)(1).

[14]31 U.S.C. § 1122(b).

[15]In 2009, prior to the enactment of GPRAMA, OMB required agencies to identify high priority performance goals that, among other things, were achievable within 12 to 24 months and were highly valued by the public or reflecting achievement of agency missions. Progress on these goals was not publicly reported. Several of the APGs were a continuation of these earlier high priority performance goals.

OMB staff, approximately 40 percent of the APGs for 2014 and 2015 were carried over from and focus on the same areas as the APGs from 2012 and 2013, although they typically have updated targets for achievement. In conjunction with these goal-setting requirements, GPRAMA also established a requirement that, for each APG, agencies identify an agency official–the goal leader–responsible for goal achievement.[16]

GPRAMA and OMB guidance describe responsibilities and specific tasks for goal leaders, including that they participate in quarterly performance reviews (QPR) (see table 1). OMB also directs agencies to identify a deputy goal leader to support the goal leader, though it does not provide details of the responsibilities or specific tasks of the deputy position.

Table 1: Requirements of Agency Priority Goal Leaders

GPRAMA	OMB Circular No. A-11 (2013)[b]
31 U.S.C. § 1120(b)(1)(C)	Section 200.15
"The agency priority goals shall… have a clearly identified agency official, known as a goal leader, who is responsible for the achievement of each agency priority goal."	"A goal leader is an official named by the agency head or Chief Operating Officer who will be held accountable for leading implementation efforts to achieve a goal. A goal leader will lay out strategies to achieve the goal, manage execution, regularly review performance, engage others as needed and make course corrections as appropriate. Agency goal leaders will be individual(s) authorized to coordinate across an agency or program to achieve progress on a goal."
31 U.S.C. § 1121(b)(1)	
"Not less than quarterly, at each agency required to develop agency priority goals… the head of the agency and Chief Operating Officer, with the support of the agency Performance Improvement Officer, shall – for each agency priority goal, review with the appropriate goal leader the progress achieved during the most recent quarter, overall trend data, and the likelihood of meeting the planned level of performance."[a]	Section 270.2
	"COOs must run at least quarterly, data-driven reviews on each of the Agency Priority Goals with agency goal leaders or their designees."

Sources: GAO analysis of laws and guidance. | GAO-14-639

[a]Under GPRAMA agencies' chief operating officers (COO) are to be deputy agency heads or equivalent.

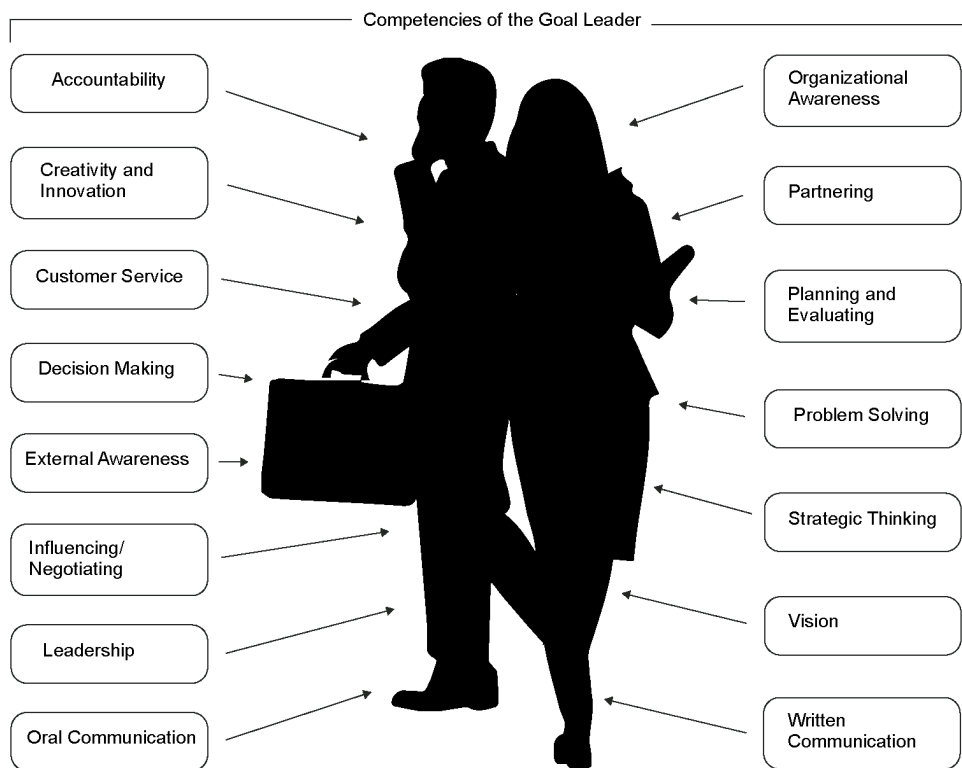[b]OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget,* pt. 6 (July 2013).

In addition, the Office of Personnel Management (OPM) has identified core competencies for key roles under GPRAMA, including the goal

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[16]A similar position existed at some agencies prior to GPRAMA, as earlier OMB guidance had encouraged agencies to identify officials who were responsible for high priority performance goals.

leader.[17] These competencies are illustrated in figure 1. OPM has also identified executive core qualifications for Senior Executive Service officials. Some of the competencies for the executive core qualification for building coalitions, such as partnering, are the same as those OPM identified as core competencies for agency priority goal leaders. Several of these competencies are also consistent with ones we identified in our prior work as important attributes for collaborative leadership.[18] For example, these leadership competencies included communication, building and maintaining relationships, and setting a vision.

Figure 1: OPM's Goal Leader Core Competencies

Competencies of the Goal Leader

Accountability

Creativity and Innovation

Customer Service

Decision Making

External Awareness

Influencing/ Negotiating

Leadership

Oral Communication

Organizational Awareness

Partnering

Planning and Evaluating

Problem Solving

Strategic Thinking

Vision

Written Communication

Source: OPM, Memorandum for Chief Human Capital Officers: Government Performance and Results Act Modernization Act of 2010 Functional Competencies (Jan. 3, 2012). | GAO-14-639

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[17]See Office of Personnel Management, *Memorandum for Chief Human Capital Officers: Government Performance and Results Act Modernization Act of 2010 Functional Competencies* (Jan. 3, 2012).

[18]GAO-14-220.

Under GPRAMA agencies are to make information on APGs available to OMB for online publication.[19] This information, which includes APG strategies, performance indicators, progress updates, and identification of the relevant goal leader, is published on Performance.gov. Agencies are to update information on each APG at least quarterly. Agencies are also to identify programs and activities that contribute to each APG. These include organizations, program activities, regulations, policies, and other activities, both internal and external to the agency. OMB also directs agencies to include, as appropriate, tax expenditures in their identification of programs that contribute to their APGs.[20]

GPRAMA also established in law the Performance Improvement Council (PIC), chaired by OMB's Deputy Director for Management and composed of performance improvement officers from various federal agencies.[21] According to PIC staff, officials from a broad range of agencies, both large and small, participate in the PIC. The PIC is charged with facilitating the exchange of successful performance management practices among agencies and assisting OMB in implementing certain GPRAMA requirements (among other responsibilities).[22]

Although this report focuses on the goal leaders for APGs, similar positions exist for other types of goals as well. At the agency level, OMB directs agencies to designate leaders for each agency strategic objective, which reflects the outcomes or impacts the agency is intending to achieve. OMB's 2013 guidance directs agencies to conduct annual strategic reviews of progress toward strategic objectives to inform their

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[19]31 U.S.C. § 1122(b).

[20]OMB Circular No. A-11, at § 210.12. Tax expenditures are reductions in a taxpayer's tax liability that are the result of special exemptions and exclusions from taxation, deductions, credits, deferrals of tax liability, or preferential tax rates. These preferences can have the same effects as government spending programs; hence the name tax expenditures.

[21]Agency performance improvement officers have various duties, including advising the agency head and chief operating officer on goal-setting and measurement, and reviewing progress toward agency priority goals. GPRAMA established this role in law and specified that it should be filled by a senior executive at each agency.

[22]We previously reported on the role of the PIC in facilitating the exchange of best practices and improving agency program management and performance. See GAO, *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training is Needed*, GAO-13-356 (Washington, D.C.: Apr. 16, 2013).

decision making, starting in 2014.[23] At the government-wide level, GPRAMA requires a lead official to be identified for each cross-agency priority (CAP) goal.[24] CAP goals either focus on issues that cut across agency boundaries or on management improvement across the federal government. Each of the 15 CAP goals announced in the President's 2015 budget has a leader within the Executive Office of the President and within a related agency. Although these other types of goal leaders exist, throughout this report, when we refer to goal leaders we are only referring to goal leaders for the APGs.

Goal Leaders Are Carrying out Their Roles and Responsibilities on Goal Progress, but Their Performance Plans Do Not Always Hold Them Directly Accountable

Goal Leaders are Generally Highly-Placed within Their Organizations and Reported a Range of Roles and Responsibilities

The goal leaders for the goals in our sample were, in general, placed at high levels within their agencies and so were in senior leadership positions that enabled them to drive progress on their APGs. For example, of the 46 goal leaders we interviewed, 7 were heads or acting heads of agencies and 9 were agency assistant secretaries or acting assistant secretaries. Most (28) of the 46 goal leaders we interviewed were in career positions and the remainder (18) were political appointees. This high placement of goal leaders is consistent with OMB guidance, which states that goal leaders should be officials with the authority to coordinate across an agency or program. It is also a practice supported by our prior work, in which we noted that personal involvement of top

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[23]OMB Circular No. A-11, at § 270.8.

[24]31 U.S.C. § 1115(a)(3).

agency leadership is important to successful management.[25] The Administrator of the Federal Aviation Administration (FAA), who is the goal leader for the Department of Transportation's (DOT) *Reduce Risk of Aviation Accidents* APG, told us that, in his opinion, having a goal leader who is also the head of an agency is important because he or she has the authority to engage agency employees to achieve the goal. As an example, FAA officials provided us with a list of the Administrator's site visits to FAA facilities around the country. According to DOT, aviation fatality rates—this APG's performance measure—are at historic lows and have continued to drop over time.[26] While officials we interviewed noted the importance of having goal leaders at a high enough level that they have authority within their agencies, some noted the importance of balancing that with the need for a goal leader who has the time for close, regular involvement with the goal.

Goal leaders we interviewed provided many examples of ways in which they fulfill goal leader responsibilities required by OMB guidance, including laying out strategies to achieve the goal, managing execution, regularly reviewing performance, engaging others as needed, and making course corrections as appropriate. They also engage in other activities. For example, the Associate Administrator of the Office of Disaster Assistance at the Small Business Administration (SBA), who is also the goal leader for the *Process Disaster Assistance Applications Efficiently* APG, told us that he and others at SBA started developing strategies and targets in 2011, prior to the beginning of the fiscal year 2012-2013 agency priority goal cycle. He said that it was important to consider reasonable targets as part of setting and implementing the APG. This meant determining a feasible target for the percentage of disaster assistance applications the agency would aim to receive electronically as part of goal setting. SBA reported on Performance.gov that the rate of applications filed electronically had more than doubled from fiscal year 2011 to 2013, when 55 percent of applications were filed electronically.[27] In addition, the Department of the Treasury's (Treasury) Fiscal Assistant Secretary, who was also the goal leader for the agency's *Increase Electronic*

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[25]GAO, *Government Performance: GPRA Modernization Act Provides Opportunities to Help Address Fiscal, Performance, and Management Challenges,* GAO-11-466T (Washington, D.C., Mar. 16, 2011).

[26]For more information, see http://archive-goals.Performance.gov/goal_detail/DOT/349.

[27]For more information, see http://archive-goals.Performance.gov/goal_detail/SBA/395.

Transactions with the Public to Improve Service, Prevent Fraud, and Reduce Costs APG, said that a significant part of his work involved providing information to the public through press releases and working with consumer and community groups to make them aware of the changes coming with regard to electronic transactions. Treasury officials provided us with examples of press releases and other public communications, as well as a list of the Fiscal Assistant Secretary's meetings with advocacy groups and other stakeholders related to the goal. The fiscal year 2015 President's budget highlighted progress made under this goal, noting that increased electronic transactions had helped the government get money to beneficiaries and into the economy faster, and reduced costs associated with collections.[28]

Several of the goal leaders we interviewed told us that using performance information was a central part of managing their goals. Our prior work has shown that effective quarterly performance reviews (QPR), at which agencies are to review APG performance, require leadership to come together to review performance information and progress toward results.[29] Additionally, our 2013 federal managers survey found a positive relationship between managers' familiarity with agencies' QPRs and their perceptions of their leadership's demonstrated commitment to using performance information.[30] Goal leaders we interviewed reported using performance information to support decision making, monitor performance, and report progress. For example, the Department of Labor's (DOL) Assistant Secretary for Occupational Safety and Health, who was also one of the two goal leaders for DOL's *Reduce Worker Fatalities* APG, reported that the agency used worker fatality data in a number of industries to target enforcement and educational efforts aimed at reducing the number of future deaths. DOL reported on Performance.gov that fatality rates for the three sectors on which the APG is based had either declined or stayed the same from fiscal years 2012

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[28]See OMB, *Fiscal Year 2015 Analytical Perspectives, Budget of the U.S. Government* (Washington, D.C.: Mar. 10, 2014), and http://archive-goals.Performance.gov/goal_detail/TREAS/335.

[29]GAO-13-228. In this report we identified several leading practices for conducting QPRs through a review of relevant academic and policy literature, and with input from practitioners at the local, state, and federal levels.

[30]See GAO-13-518 and GAO, *2013 Federal Managers Survey on Organizational Performance and Management Issues*, GAO-13-519SP (Washington, D.C., June 2013).

through 2013.[31] In addition, the Bureau of Indian Affairs (BIA) within the Department of the Interior (Interior) had been collecting data on crime before the *Reduce Violent Crime in Indian Communities* goal was designated an APG. But, officials told us that the APG designation led to an increased focus on data use. For example, officials developed crime rate profiles identifying locations where crimes were historically committed, including information on times of day and days of week, and used that information to shift police assignments and target proactive measures. According to information reported by Interior on Performance.gov, BIA, working with tribes, met most of its violent crime rate targets in fiscal years 2012 and 2013 for five of the six communities originally targeted under the APG.[32]

Goal Leaders Report Varied Effects from Goal Leader Designation, but Identified Benefits in Conjunction with Other Related GPRAMA Requirements

A majority of the goal leaders we interviewed said the goal leader designation had positive effects on goal progress and achievement. Goal leaders and other officials identified one or more benefits that derived from the designation, frequently saying that it provided greater visibility for the goal, facilitated coordination, heightened focus on the goal, or improved access to resources. For example, a deputy goal leader at the Federal Railroad Administration, part of DOT, said that goal leader and deputy goal leader designations are valuable in the context of competing priorities at the department. He said that the designation and related requirements elevate the goal, provide additional structure, and communicate the department's commitment to it. DOT reported on Performance.gov that the agency initiated construction on five passenger rail corridors and 37 individual projects during fiscal years 2012 and 2013 for the deputy goal leader's *Advance the Development of Passenger Rail in the United States* APG.[33] Additionally, the Assistant Secretary for Elementary and Secondary Education, who is the goal leader for two of the Department of Education's (Education) APGs–*Demonstrate Progress in Turning Around the Nation's Lowest-Performing Schools* and *Improve Outcomes for all Children from Birth through Third Grade*–said that her

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[31]For more information, see http://archive-goals.Performance.gov/goal_detail/DOL/345.

[32]Interior reported on Performance.gov that it discontinued implementation of the APG at the sixth community targeted under the goal. Interior reported that the community had been unable to meet goal objectives or provide any support to the initiative. For more information on the goal, see http://archive-goals.Performance.gov/goal_detail/DOI/381.

[33]For more information, see http://archive-goals.Performance.gov/goal_detail/DOT/351.

designation as goal leader has caused her to think more about the goals and how they relate to other aspects of the department's work and to think more strategically across the whole Office of Elementary and Secondary Education. According to data reported by Education on Performance.gov, under the APG targeting the lowest-performing schools (489 schools receiving Education's School Improvement Grants), those schools demonstrated at least 10 percent increases in reading or math scores during fiscal years 2012 and 2013.[34] Education also reported that under the APG focusing on improved outcomes, 24 states implemented plans to collect and report disaggregated data on children entering public school kindergarten as part of a comprehensive assessment system.[35]

About a third of the goal leaders we interviewed told us that the goal leader designation did not affect goal achievement. In several cases, goal leaders noted the difficulty they had differentiating their role as goal leader from the work they would otherwise be doing as part of their other roles. For example, the Department of Housing and Urban Development's (HUD) Acting Assistant Secretary of the Office of Community Planning and Development, who was one of the goal leaders for the agency's *Reducing Homelessness* APG, told us that the goal leader designation was more a description of his continuing role leading agency efforts on homelessness rather than a significant change in responsibility or position. In addition, some APGs continued work begun under other, prior agency goals, and in some cases represent issues that have been agency priorities for years. For example, several of the agency priorities represented by the APGs in our sample had also been reflected in agency high priority performance goals, which were in place prior to GPRAMA's enactment.[36] Several goal leaders cited the close correspondence between the APG focus and agency mission as a reason that the designation of goal leaders made little difference in how the agency carried out its work in support of the goal. For example, the Acting Director of the U.S. Patent and Trademark Office, who was also the goal leader for the Department of Commerce's *Advance Commercialization of New Technologies by Reducing Patent Application Pendency and Backlog* APG, told us that the goal leader designation did not have a

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[34]For more information, see http://archive-goals.Performance.gov/goal_detail/ED/354.

[35]For more information, see http://archive-goals.Performance.gov/goal_detail/ED/352.

[36]In 2009, OMB required agencies to identify high priority performance goals.

significant effect because the APG is a firmly-established part of her agency's mission. According to information reported by the Department of Commerce on Performance.gov, the agency reduced pendency for first and final actions and reduced its patent backlog during fiscal years 2012 and 2013.[37]

Several goal leaders we interviewed noted that it is difficult to distinguish the impact of the goal leader designation from that of other related GPRAMA requirements, such as designating the goal as a priority and holding QPRs. For example, benefits that goal leaders attributed to the APG designation include making the goal a higher priority and giving it greater focus. The Associate Administrator for the Health Resources and Services Administration's Bureau of Primary Health Care, who is also the goal leader for the Department of Health and Human Services' (HHS) *Increase the Number of Health Centers Certified as Patient Centered Medical Homes* APG, said that the agency priority goal designation gave it additional importance and leverage in the context of the department's competing priorities, and helped to facilitate communication and create momentum in working with health centers. HHS reported on Performance.gov that the percentage of health centers earning certification as Patient Centered Medical Homes had increased from 4 percent in the first quarter of fiscal year 2012 to 33 percent by the end of fiscal year 2013.[38] Goal leaders also attributed benefits to QPRs, including that they provided opportunities to exchange information with other goal leaders and get feedback directly from agency leaders, as well as institutionalizing the collection and use of performance data. The Deputy Secretary of Interior, who was also the goal leader for the department's *Enable Capability to Increase the Available Water Supply in the Western States through Conservation Related Programs to Ensure Adequate and Safe Water Supplies* APG, said that the quarterly meetings are valuable because they allow Interior's six goal leaders to look for interrelationships among their APGs and think about ways each goal leader could contribute to other Interior goals.[39] He said that they help foster an interdisciplinary approach to setting and achieving Interior's goals. According to data reported by Interior on Performance.gov, it

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[37]For more information, see http://archive-goals.Performance.gov/goal_detail/DOC/338.

[38]For more information, see http://archive-goals.Performance.gov/goal_detail/HHS/373.

[39]At the time of our interview, the Deputy Secretary was the Commissioner of Reclamation at Interior.

funded water conservation projects that enabled nearly 250,000 acre feet of water savings during fiscal years 2012 and 2013.[40]

Deputy Goal Leaders Were Designated for Most, but Not All, Priority Goals

OMB guidance directs agencies to identify a deputy goal leader to support each goal leader, and agencies naming a political appointee as a goal leader are encouraged to name a career senior executive as the deputy. Twenty-eight of the 46 goal leaders we interviewed were in career positions and 18 were political appointees. OMB staff told us that this guidance is in place for several reasons. Primarily, it is due to the importance of having a person in place who is close to the work being done on APGs and who can spend the time needed to implement and follow up on related tasks. OMB staff said that the agency sees the deputy goal leader as the person who can perform the important function of connecting APG leadership and strategy with actual implementation. OMB also directed agencies to appoint deputy goal leaders because the position may help provide continuity in the event that the goal leader leaves the agency, and also provides a point of contact for OMB, particularly in situations in which the designated goal leader is very highly placed in the agency. OMB staff told us that OMB does not monitor whether agencies formally designate deputies or systematically collect information, including contact information, on them. Instead, staff said that they identify and use deputy goal leaders as points of contact when they find it necessary.

Deputy goal leaders for the APGs in our sample supported day-to-day goal management and provided continuity during times of transition. Most (35 of 46) of the goal leaders we interviewed had deputy goal leaders.[41] These goal leaders and their deputies most commonly characterized deputies' roles as involving day-to-day management of the goal or managing data collection, analysis, and presentation for QPRs and other purposes. In some cases deputies also participated in budget management, and developing goals or strategies. Deputies also played a role during goal leader transitions. For example, the Department of

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[40]For more information, see http://archive-goals.Performance.gov/goal_detail/DOI/382.

[41]In addition, deputy goal leaders were assigned for three of the four APGs for which we did not interview goal leaders, due to the fact that goal leaders had left the position or were about to leave it at the time of our interviews. Two goal leaders told us that their deputies were "unofficial." We did not include these goal leaders in the number of goal leaders with deputies.

Justice's (DOJ) National Coordinator for Child Exploitation, Prevention and Interdiction, who also leads the agency's *Protect Those Most in Need of Help—With Special Emphasis on Child Exploitation and Civil Rights* APG, explained that her deputy goal leader had provided useful support when she started in the goal leader position, especially in terms of helping her to understand APG performance measures and how they fit into her work. Additionally, two of the goal leaders we interviewed had originally been deputy goal leaders, and had taken on the goal leader role when the previous goal leader left the position. Our analysis of APGs found that there had been somewhat higher rates of turnover among goal leaders than deputies between the time the APGs were published in February 2012 and completed at the end of September 2013. Of the 47 APGs in our sample, 20 (slightly more than 40 percent) had a change in goal leader during this time period. Of the 37 APGs that had deputy goal leaders assigned, 11 (31 percent) had a change in deputy goal leader over this time period.

Although most of the goal leaders we interviewed had formal deputy goal leaders in place, 11 of the 46 (24 percent) did not. Those goal leaders who did not have deputy goal leaders generally reported that they had other staff who fulfilled similar roles. For example, none of the goal leaders at HUD have deputy goal leaders, but the Director of HUD's Performance Management Division told us that an analyst from the agency's Office of Strategic Planning and Management is assigned to each APG. The analyst ensures that APGs comply with GPRAMA requirements. Although other agency staff may fulfill many of the roles that a deputy goal leader would, officially designating a deputy goal leader would be consistent with OMB's view that deputies serve a key role in implementing APGs. In addition, this designation is especially important if there is additional turnover in the goal leader position in the future.

Performance Plans of Goal Leaders and Deputy Goal Leaders Generally Did Not Fully Reflect Priority Goals

Our prior work has found that high-performing organizations recognize that their performance management systems are strategic tools to help them manage and achieve organizational goals. We also found that an explicit alignment of activities with broader results is one of the features of effective performance management systems.[42] Such an alignment helps individuals see the connection between their daily activities and organizational goals and encourages them to focus on their roles and responsibilities.[43] Consistent with our prior work, the Office of Personnel Management (OPM), which provides policy direction and leadership in performance management, has noted that performance plans have the ability to focus employees' efforts on achieving organizational goals, and has supported alignment of all employee performance plans with organizational goals. In the context of Senior Executive Service (SES) performance management, OPM has emphasized the importance of alignment in regulations establishing criteria for certifying that agency SES appraisal systems make meaningful distinctions in performance. These criteria include, among other things, that performance expectations for individual senior employees derive from and clearly link to the agency's mission, strategic goals, and program and policy objectives, and that they reflect expected agency and organizational outcomes and performance targets or metrics.[44] To determine how closely goal leaders' and deputy goal leaders' performance plans linked to their APGs, we analyzed these officials' performance plans, where applicable. The 12 goal leaders we interviewed who were Senate-confirmed presidential appointees did not have performance plans, as they were not required.[45] The seven agency heads in our sample were all Senate-confirmed presidential appointees. In addition, two goal leaders had plans that did not reflect their goal leader roles because they were new to their positions

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[42]GAO-03-488. We also note in GAO-13-518 that the Office of Personnel Management and OMB have continued to reinforce the importance of this alignment in improvements in SES performance management. See GAO, *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges*, GAO-13-518 (Washington, D.C.: June 26, 2013).

[43]GAO-03-488.

[44]Agencies meeting these and other criteria (as certified by OPM, with OMB concurrence) are allowed to apply a higher cap on 1) basic pay, and 2) aggregate compensation for SES members. 5 C.F.R. § 430.401.
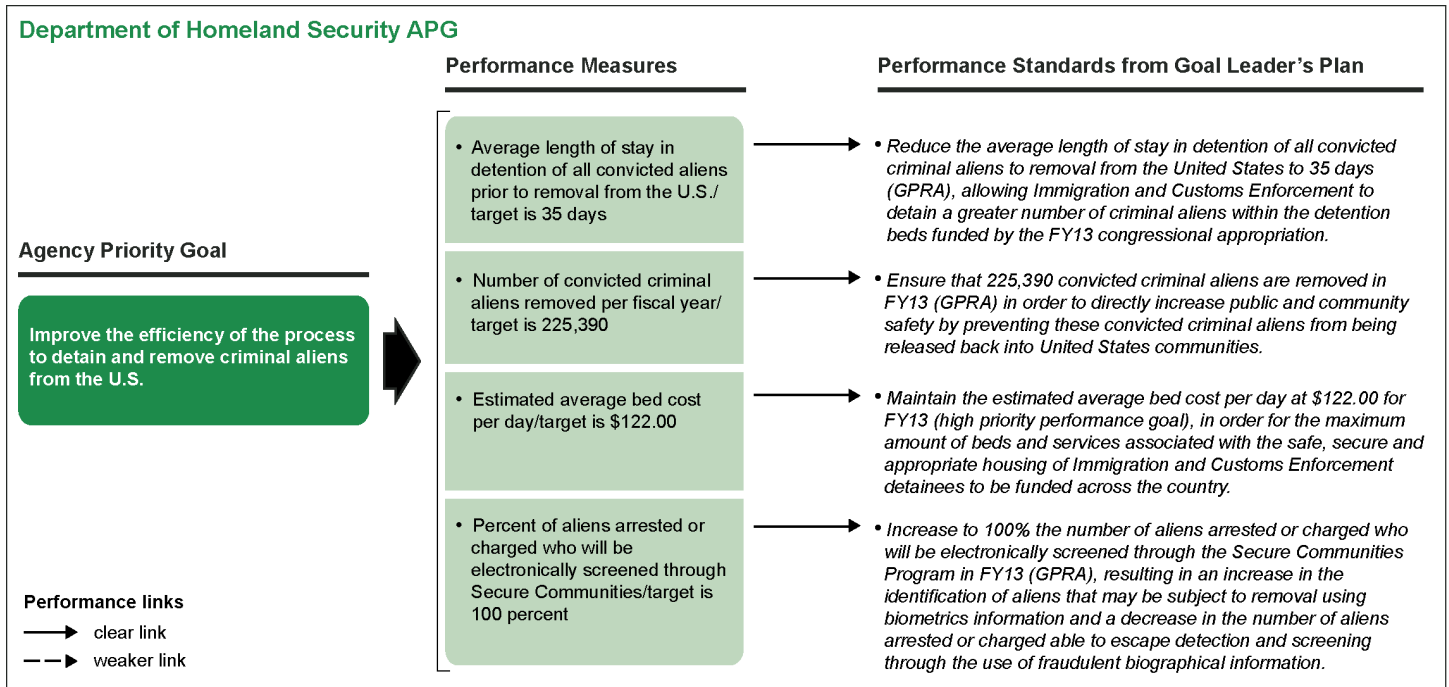
[45]Senate-confirmed presidential appointees are not in the SES and therefore not under the SES performance management system. 5 C.F.R. § 430.302(a) and 5 U.S.C. § 3132(a)(2).

or serving in them temporarily, so we excluded these plans from our analysis. In all, we obtained and analyzed 32 goal leader performance plans. We obtained performance plans from all 38 deputy goal leaders for the APGs in our sample, but excluded three from our analysis because the officials were new to the position and their performance plans had not been updated to reflect it.[46] In all, we analyzed 35 deputy goal leader performance plans.

According to our assessment of goal leaders' performance plans, agencies are not fully using performance plans as a tool to align APGs and goal leader expectations, or make goal leaders accountable for progress on and achievement of APGs. The 32 goal leader performance plans we analyzed reflected responsibility for goal outcomes to a varying extent. They covered a range of responsibilities, but many did not reference the APG at all, and few of them explicitly held goal leaders responsible for goal outcomes. Specifically, less than half (12 of 32) of the plans specified that the official was responsible for the APG, and 1 of the 32 linked goal leaders' performance standards to goal outcomes. Some goal leaders said that although their plans did not include specific references to their APGs, responsibility was implied because the APG was covered under broader responsibilities. We found that this was the case in almost half (14 of 32) of the plans we analyzed. Figures 2 and 3 show excerpts from two goal leaders' performance plans. The performance plan in figure 2 clearly links performance standards to specific APG outcomes, while the performance plan in figure 3 has a weaker connection to the two APGs under the goal leader's responsibility. For example, the performance plan does not specifically mention the APG or any of its performance measures.

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[46]As mentioned previously, two goal leaders told us that their deputies were "unofficial." We did not include these deputies' performance plans in our analysis.
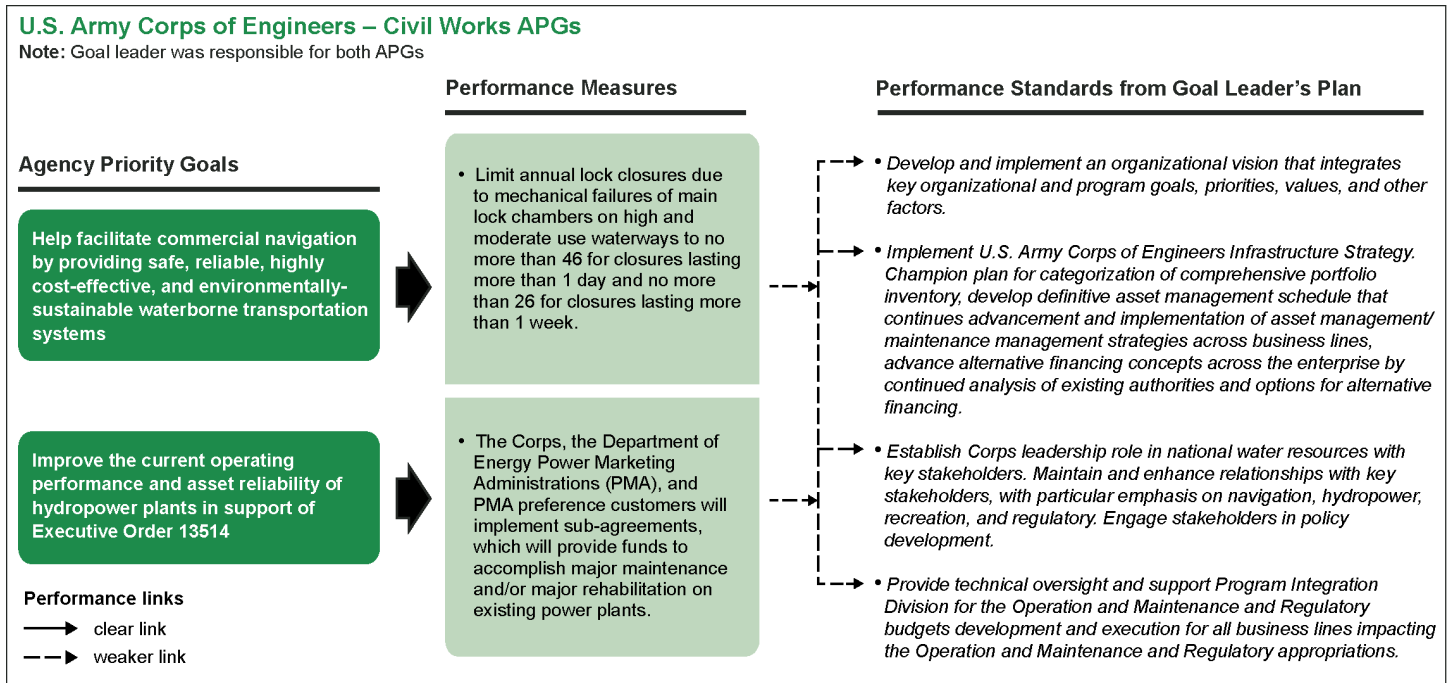
GAO-14-639 Role of the Agency Priority Goal Leader

Figure 2: Goal Leader's Performance Plan with Clear Link to Goal

Department of Homeland Security APG

Performance Measures

Performance Standards from Goal Leader's Plan

Agency Priority Goal

Improve the efficiency of the process to detain and remove criminal aliens from the U.S.

- Average length of stay in detention of all convicted aliens prior to removal from the U.S./target is 35 days

- Reduce the average length of stay in detention of all convicted criminal aliens to removal from the United States to 35 days (GPRA), allowing Immigration and Customs Enforcement to detain a greater number of criminal aliens within the detention beds funded by the FY13 congressional appropriation.

- Number of convicted criminal aliens removed per fiscal year/target is 225,390

- Ensure that 225,390 convicted criminal aliens are removed in FY13 (GPRA) in order to directly increase public and community safety by preventing these convicted criminal aliens from being released back into United States communities.

- Estimated average bed cost per day/target is $122.00

- Maintain the estimated average bed cost per day at $122.00 for FY13 (high priority performance goal), in order for the maximum amount of beds and services associated with the safe, secure and appropriate housing of Immigration and Customs Enforcement detainees to be funded across the country.

- Percent of aliens arrested or charged who will be electronically screened through Secure Communities/target is 100 percent

- Increase to 100% the number of aliens arrested or charged who will be electronically screened through the Secure Communities Program in FY13 (GPRA), resulting in an increase in the identification of aliens that may be subject to removal using biometrics information and a decrease in the number of aliens arrested or charged able to escape detection and screening through the use of fraudulent biographical information.

Performance links

→ clear link

--▶ weaker link

Source: GAO analysis of the goal leader's performance plan and information on Performance.gov. | GAO-14-639

Note: The performance measures and targets are for fiscal year 2013. The goal leader's performance plan is also for fiscal year 2013.

Figure 3: Goal Leader's Performance Plan with Weaker Link to Goal

U.S. Army Corps of Engineers – Civil Works APGs
Note: Goal leader was responsible for both APGs

Performance Measures

Performance Standards from Goal Leader's Plan

Agency Priority Goals

Help facilitate commercial navigation by providing safe, reliable, highly cost-effective, and environmentally-sustainable waterborne transportation systems

Improve the current operating performance and asset reliability of hydropower plants in support of Executive Order 13514

Performance links
→ clear link
--→ weaker link

- Limit annual lock closures due to mechanical failures of main lock chambers on high and moderate use waterways to no more than 46 for closures lasting more than 1 day and no more than 26 for closures lasting more than 1 week.

- The Corps, the Department of Energy Power Marketing Administrations (PMA), and PMA preference customers will implement sub-agreements, which will provide funds to accomplish major maintenance and/or major rehabilitation on existing power plants.

- *Develop and implement an organizational vision that integrates key organizational and program goals, priorities, values, and other factors.*

- *Implement U.S. Army Corps of Engineers Infrastructure Strategy. Champion plan for categorization of comprehensive portfolio inventory, develop definitive asset management schedule that continues advancement and implementation of asset management/maintenance management strategies across business lines, advance alternative financing concepts across the enterprise by continued analysis of existing authorities and options for alternative financing.*

- *Establish Corps leadership role in national water resources with key stakeholders. Maintain and enhance relationships with key stakeholders, with particular emphasis on navigation, hydropower, recreation, and regulatory. Engage stakeholders in policy development.*

- *Provide technical oversight and support Program Integration Division for the Operation and Maintenance and Regulatory budgets development and execution for all business lines impacting the Operation and Maintenance and Regulatory appropriations.*

Source: GAO analysis of the goal leader's performance plan and information on Performance.gov. | GAO-14-639

Note: The performance measures and targets are for fiscal year 2013. The goal leader's performance plan is also for fiscal year 2013.

Our analysis of deputies' performance plans showed that they also reflected responsibility for APGs to a varying extent. In general, the 35 deputy goal leader performance plans we reviewed did not establish a strong connection to APGs and did not make deputies accountable for goal outcomes. Our analysis found that 15 of 35 plans named the officials as the deputy goal leader or explicitly made them responsible for the APG and 1 of 35 linked deputies' performance standards to goal outcomes. Some officials noted that although deputies' performance plans did not specifically mention APGs, they did include responsibility for activities that supported the goal. We found this to be the case for nearly half of the performance plans we reviewed. Specifically, 14 deputies' plans identified them as responsible for activities that could contribute to the goal, but did not reference the goal, goal outcomes, or broader areas of activity that could subsume the goal. For example, the performance plan for one of the deputy goal leaders on OPM's *Ensure High Quality Federal Employees* APG specifies that she is responsible for improving and

implementing guidance related to the Pathways Program, a streamlined process for hiring new federal employees.

Agencies that use performance plans that lack a strong linkage to APG outcomes may be missing opportunities to promote accountability. Although APGs may fall under goal leaders' broader responsibilities, specifically including the APG and its outcomes in goal leaders' and deputies' performance plans would help ensure that they are evaluated on and held accountable for goal progress. Our prior work makes clear the importance of tying performance standards to agency goals and making leadership accountable for goal outcomes. This is especially important, since APGs are to reflect the highest priorities of the agency.

Quarterly Performance Reviews and Informal Mechanisms Serve as Additional Accountability Mechanisms

While not all deputy and goal leader performance plans had clearly stated relationships to APGs, goal leaders we interviewed identified other mechanisms that they felt held them accountable for progress on APGs. These include personal reputation, accountability to agency and other leadership, and QPR meetings.[47] For example, the Assistant Secretary of Labor for Occupational Safety and Health, who is goal leader for two APGs (*Reduce Worker Fatalities* and *Develop a Model Safety and Return-to-Work Program*), told us that the interest of Congress and DOL's Inspector General, in their respective oversight roles, both operate to hold him accountable. In addition, the Federal Railroad Administrator, who is the goal leader for the Department of Transportation's (DOT) *Advance the Development of Passenger Rail in the United States* APG, told us that the agency's regulatory review meetings, which the agency also uses to meet the GPRAMA requirement that agencies review priority goal progress at least quarterly, act as an additional accountability mechanism. He said that the Deputy Secretary and other agency officials place considerable importance on these meetings and that it was personally important to him that he perform well at them, including being able to respond to all questions. While these other mechanisms offer additional accountability, our previous work has shown that performance plans offer particular benefits. For example, performance plans can allow performance managers to (1) document that performance standards align with agency

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[47]Using QPRs as an accountability mechanism is one of several leading practices we previously identified for conducting the reviews. We identified these practices through a review of relevant academic and policy literature and with input from practitioners at the local, state, and federal levels. See GAO-13-228.

goals; (2) hold employees accountable for achieving specific and measurable results; and (3) make clear distinctions in performance.

Goal Leaders Collaborate with a Diverse Array of Organizations and Use Different Types of Programs to Drive Progress on Their Agencies' APGs, but Continue to Miss Opportunities for Further Collaboration

Goal Leaders Collaborate with a Diverse Array of Organizations on Goal Progress

Many of the meaningful results that the federal government seeks to achieve require the coordinated efforts of more than one federal agency, level of government, or sector. OMB's guidance states that goal leaders should be authorized to coordinate across an agency or program to achieve progress on a goal. Our recent work on interagency collaboration identified leadership competencies related to collaborating effectively, including the ability to work well with others, build and maintain relationships, and communicate openly with a range of stakeholders.[48]

The goal leaders we interviewed reported many examples of collaborating with other entities to drive progress on their APGs. Table 2 provides some examples of how goal leaders reported collaborating with a diverse array of entities.

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[48]GAO-14-220.

Table 2: Examples of External Entities with Which Goal Leaders Reported Collaborating

Types of Entities	Goal Leader Examples
Other federal agencies	A Department of Labor goal leader, who is the Acting Director of the Office of Workers' Compensation Programs, reported that he created an interagency council–the Return to Work Council–to assist his office in developing strategies that federal agencies may utilize to increase the successful return to work of federal employees who suffered workplace injuries.
State and local governments	A Department of Education goal leader, who is the Assistant Secretary for Elementary and Secondary Education, described how her office is working with several states to improve the data that are collected on early learning and development programs for young children and on elementary and secondary schools.
Non-governmental organizations	A Department of State goal leader, who was at the time the Acting Principal Deputy Assistant Secretary, reported that his agency gives grants to non-governmental organizations in the Middle East and North Africa that are seeking to promote democracy in that region.
Industry groups	A Department of Transportation goal leader, who is the Federal Aviation Administration's Associate Administrator for Aviation Safety, serves as the government co-chair for a joint government/industry group–the Commercial Aviation Safety Team–that seeks to identify and mitigate safety risks for commercial aviation. The industry members of this group include aircraft manufacturers, labor unions, associations that represent airlines, and others.
Foreign governments	A Department of Energy goal leader, who is the Deputy Administrator for Defense Nuclear Nonproliferation, explained the importance of negotiating agreements with foreign governments to achieve her agency's priority goal of securing vulnerable nuclear materials.

Sources: GAO analysis of interviews with goal leaders, information as reported on Performance.gov, and documentation agency officials provided. | GAO-14-639

Some Goal Leaders Reported That Relevant Contributors to Their APGs Are Not Included in Their Agencies' Quarterly Performance Reviews

OMB guidance and leading practices for conducting quarterly performance reviews (QPR) note the importance of agencies including all relevant contributors to APGs in these reviews.[49] As shown below, we have made a prior related recommendation.

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[49]OMB guidance states that agencies should, as appropriate, include relevant personnel, within and outside the agency, who contribute to the accomplishment of each APG. See OMB Circular No. A-11 at § 270.5. Additionally, leading practices for promoting quarterly performance reviews note the importance of having all relevant parties, including external contributors to the goal, participate in these reviews to solve problems and motivate performance improvement. See GAO-13-228.

Source: GAO, *Managing for Results: Data-Driven Performance Reviews Show Promise But Agencies Should Explore How to Involve Other Relevant Agencies*, GAO-13-228 (Washington, D.C.: Feb. 27, 2013).

However, some goal leaders we interviewed reported that APG contributors from other federal agencies, and even different components within the same federal agency, were not included in these reviews. The goal leader for the Department of the Interior's (Interior) *Reduce Violent Crime in Indian Communities* APG–the Assistant Secretary for Indian Affairs–reported that he and his staff work with the Department of Justice (DOJ) on the goal, but that DOJ officials are not part of Interior's QPRs.[50] Interior officials explained that they meet with DOJ officials in other settings. In another example, the Department of Labor (DOL) has designated two officials–the Assistant Secretary for Occupational Safety and Health and the Assistant Secretary for Mine Safety and Health–as co-goal leaders for the *Reduce Worker Fatalities* APG. The Assistant Secretary for Mine Safety and Health told us that he and the Assistant Secretary for Occupational Safety and Health have separate QPRs with the Deputy Secretary to discuss progress on their joint APG. In commenting on a draft of this report, DOL officials noted that this is because the Mine Safety and Health Administration covers only mining and the Occupational Safety and Health Administration covers other industries, and that the two programs have separate outcome metrics for the APG reported on Performance.gov. However, the Assistant Secretary for Mine Safety and Health told us that Occupational Safety and Health Administration officials do not attend the reviews of the Mine Safety and

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[50]Interior refers to its quarterly performance reviews as "Quarterly Status Reviews."

Health Administration. OMB guidance and our prior work state that agencies should, as appropriate, include relevant personnel within and outside the agency who contribute to the accomplishment of each APG.[51]

Our interviews with goal leaders did, however, identify one case in which a goal leader reported that external contributors to the goal attended the agency's QPR meeting. Two Department of Housing and Urban Development (HUD) goal leaders who share responsibility for the *Reducing Homelessness* APG, which includes reducing homelessness among veterans, reported collaborating with officials from the U.S. Interagency Council on Homelessness and the Department of Veterans Affairs, which also has an APG focused on reducing veterans' homelessness. HUD officials told us that every 6 months officials from the U.S. Interagency Council on Homelessness and the Department of Veterans Affairs attend HUD's QPRs.[52] In our previous work on data-driven performance reviews, OMB officials cited this example of two agencies that had been using the QPRs to collaborate on their APGs.[53]

In cases where relevant personnel were not included in QPRs, the goal leaders we interviewed emphasized that their agencies use other means to collaborate with external contributors to their APGs. However, leading practices for conducting QPRs underscore the value of agencies extending their QPRs to include, as relevant, external contributors. We observed that these reviews have the benefit of bringing together the leadership and all the key players to solve problems. Moreover, when key players are excluded from QPRs, agencies will need to rely on potentially duplicative parallel coordination mechanisms.[54] Thus, we continue to believe our prior recommendation has merit, and that OMB and PIC efforts to work with agencies to fully address it would strengthen these QPRs.

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[51]OMB Circular No. A-11 at §270.5 states: "the agency head and/or COO [chief operating officer] with the support of the PIO [performance improvement officer] and his/her office should include, as appropriate, relevant personnel within and outside the agency who contribute to the accomplishment of each Agency Priority Goal (or other priority)."

[52]HUD refers to their QPRs as "HUDStat."

[53]GAO-13-228.

[54]GAO-13-228.

Goal Leaders Recognized the Contributions Different Types of Programs Made to Their APGs, but There Are Limited Mechanisms for Sharing Information Across Agencies

GPRAMA requires the agency head and chief operating officer, with the support of the performance improvement officer, to assess whether relevant organizations, program activities, regulations, policies, and other activities are contributing as planned to the agency's APGs, and to identify these contributing programs for publication on Performance.gov.[55] Our previous work has identified more specific examples of different program types the federal government uses to achieve many of its goals: direct services, government contracts, grants, regulations, research and development, and tax expenditures.[56] Table 3 provides more specific definitions of these program types and also provides examples from our interviews of how goal leaders reported different program types contributed to their APGs.[57]

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[55]31 U.S.C. § 1121(b)(3); and 31 U.S.C. § 1122(b)(3)(C). Performance.gov has a section for each APG listing the contributing programs agency officials identified.

[56]See table 2 in GAO-13-518. Our 2013 report focused on these program types because agencies have reported difficulties in measuring performance for these program types. OMB has identified additional examples of program types, which are not shown in this table. See OMB Circular No. A-11 at § 280.11.

[57]Tax expenditures are not discussed in the table below and will instead be discussed in a later section of this report. This is because the goal leaders we interviewed had different views on tax expenditures than the other program types described in the table.

Table 3: Examples Goal Leaders Provided of How Different Program Types Contribute to Their APGs

Program type	Program type definition	Examples from the goal leaders we interviewed
Direct services	Delivery of a good or service by government employees that can be measured, for example, through an agency's customer service efforts.	The Department of Commerce goal leader for the APG to reduce patent application pendency and backlog, who is the Acting Director of the U.S. Patent and Trademark Office, described the strategies her office is using to aim to process patent applications in a timely manner. The goal leader also reported that her office solicits and receives feedback from its customers, such as through an advisory committee that represents the users of its services.
Government contracts	A business arrangement between a government agency and a private entity in which the private entity promises, generally in exchange for money, to deliver certain products or services to the government agency.	The National Aeronautics and Space Administration goal leader for the APG to advance the development of the next generation human space flight system, who is the Assistant Deputy Associate Administrator of the Exploration Systems Division, told us that his goal relies on the work of several major commercial companies to build the space systems, with the majority of his program's funds going to these contracts.
Grants	A payment in cash or in kind from a federal government agency to a recipient organization (governmental or nongovernmental) for a specified purpose (of support or stimulation) that is authorized by law.	The Department of Commerce goal leader for the APG to expand broadband service, who is the Assistant Secretary of Commerce for Communications and Information, told us that grants are an important part of his goal. His office awarded grants to all the states to fund the construction and upgrade of broadband networks and related technologies.
Regulations	The means by which government agencies establish legally binding requirements (codified in the Code of Federal Regulations) and typically require a desired action or prohibit certain actions by regulated parties.	The Department of Health and Human Services goal leader for the APG to reduce foodborne illness, who is the Food and Drug Administration's Deputy Director for Regulatory Affairs at the Center for Food Safety and Applied Nutrition, told us that one of her agency's primary strategies for achieving its goal is to ensure that egg producers comply with a rule intended to reduce salmonella contamination in eggs.
Research and development	Efforts intended to increase knowledge or to apply existing knowledge in new ways. These efforts are most often performed in support of the unique mission of the funding agencies and address specific concerns such as national defense, health, safety, the environment, and energy security, among other purposes.	The Department of Energy deputy goal leader for the APG to make solar energy as cheap as traditional sources of electricity, who is the Director of the Solar Energy Technologies Office, reported working closely with the Department's Advanced Research Projects Agency-Energy, which he described as focusing on advancing high-potential, high-impact energy technologies that are too early for private-sector investment.

Sources: GAO analysis, goal leader interviews, and information as reported on Performance.gov. | GAO-14-639

GPRAMA requires that agencies do more than simply identify the different program types that contribute to an APG. An agency must also assess whether each relevant program type is contributing as planned to the APG. This requirement is important because our previous work has identified long-standing difficulties agencies have faced in measuring

performance across various program types.[58] For example, in prior work, we have found that some grant-making agencies have faced difficulties in validating and verifying the data grant recipients report and establishing performance measures.[59] As shown below, we have made a prior related recommendation.

GAO Has Previously Recommended That OMB and the PIC Help Agencies Share Information Related to Measuring Program Types

In June 2013, we made the following recommendation. As of June 2014, OMB and PIC staff reported taking initial steps to implement this recommendation through action plans they are developing for certain cross-agency priority goals, including those focused on customer service and strategic sourcing. OMB staff did not have a specific time frame in place for fully implementing the recommendation.

"Given the common, long-standing difficulties agencies continue to face in measuring the performance of various types of federal programs and activities—contracts, direct services, grants, regulations, research and development, and tax expenditures—we… recommend the Director of OMB work with the PIC to develop a detailed approach to examine these difficulties across agencies, including identifying and sharing any promising practices from agencies that have overcome difficulties in measuring the performance of these program types. This approach should include goals, planned actions, and deliverables along with specific time frames for their completion, as well as the identification of the parties responsible for each action and deliverable."

Source: GAO, *Managing for Results: Executive Branch Should More Fully Implement the GPRA Modernization Act to Address Pressing Governance Challenges*, GAO-13-518 (Washington, D.C.: June 26, 2013).

Our discussions with goal leaders identified some examples of specific analyses agencies had done to assess the contributions a particular program type made to APGs. For example, Interior's Deputy Secretary reported that the Bureau of Reclamation (Reclamation) is requiring specific information from grant applicants on how to quantify the benefits, such as water savings, if the federal government selects a particular project to receive funding under Interior's *Increase the Available Water*

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[58]For example, see GAO, *Results-Oriented Government: GPRA Has Established a Solid Foundation for Achieving Greater Results*, GAO-04-38 (Washington, D.C.: Mar. 10, 2004) and *The Government Performance and Results Act: 1997 Governmentwide Implementation Will be Uneven*, GAO/GGD-97-109 (Washington, D.C.: June 2, 1997).

[59]Our June 2013 report on initial GPRAMA implementation provides illustrative examples of the difficulties agencies have faced in measuring performance for grants and other program types. For more information, see table 2 on pp. 54-58 of GAO-13-518.

Supply in the Western States APG.[60] Reclamation then uses the estimates grant applicants provide to measure progress towards its APG, as described in the text box below.

How Interior is Analyzing the Contributions a Grant Made to its APG

An irrigation district in Montana requested $103,000 in federal grant money for a project the district estimated would save 4,158 acre feet of water each year. Interior says a team of Reclamation employees assessed the district's water savings estimate and decided the project would receive federal funding. After a financial assistance agreement was executed, Interior officials then reported the 4,158 acre feet of estimated water savings towards the department's overall goal of saving a cumulative total of 350,000 acre feet of water by the end of fiscal year 2011.[a] The Interior report adds that Reclamation employees are seeking to validate the estimates for certain projects by taking measurements before construction begins and then again after construction to measure actual water savings.

Source: *WaterSMART: A Three Year Progress Report*, Department of the Interior (Washington, D.C.: October 2012).

[a]For the APG for fiscal years 2012 and 2013, Interior measures cumulative water savings since 2009, so this project contributed to the APG.

However, other goal leaders we interviewed reported that their agencies are either not analyzing the contributions different program types are making or, in other cases, continue to face challenges in measuring the performance of different program types. For example, HUD officials we interviewed told us that grants contribute to the *Preserve Affordable Rental Housing* APG, but that grants have not been a significant part of HUD's conversations about goal progress.[61] The information HUD provided on Performance.gov indicated that grants are used in combination with other programs, such as vouchers and tax expenditures, to provide rental assistance.[62] However, the performance indicators HUD

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[60]At the time of our interview, the Deputy Secretary was the Commissioner of Reclamation at Interior.

[61]The goal leader position for this APG was vacant during the time of our review. Instead, we interviewed HUD's Performance Improvement Officer (PIO) and the deputy PIO.

[62]We have previously reported that HUD's Housing Choice Voucher (voucher) program pays subsidies to landlords to help households with very or extremely low incomes rent apartments or houses on the private market. See GAO, *Housing Choice Vouchers: Options Exist to Increase Program Efficiencies*, GAO-12-300 (Washington, D.C.: Mar. 19, 2012). The connection between this APG and tax expenditures is discussed in the next section.

identified on Performance.gov measured the total number of families served by different HUD programs. These indicators did not break out the number of families served through grants, thereby making it more difficult to analyze the contributions grants made to the APG. In other cases, goal leaders described challenges they have faced in measuring the performance of certain types of programs. For example, the Federal Aviation Administration's (FAA) Associate Administrator for Aviation Safety observed that it is difficult to know for certain whether a particular regulation prevented an aviation accident from occurring in regards to DOT's *Reduce Risk of Aviation Accidents* APG. She emphasized that there has been a lot of progress made in improving aviation safety and pointed to data that show a very low risk of passenger fatalities on commercial air carriers. However, she considered it hard to measure the precise effect a particular regulation or safety initiative had on the outcome that has been identified for this APG.

We discussed with several goal leaders the extent to which they have shared information with officials in other agencies working with similar types of programs, such as grants and regulations, on common challenges in measuring the performance of these types of programs. Overall, our discussions did not identify any government-wide working groups that would allow officials from different agencies to share this sort of information, but a small number of goal leaders interviewed identified some more limited mechanisms for sharing this information:

- FAA's deputy goal leader for DOT's *Reduce Risk of Aviation Accidents* APG told us that he also sits on the department's Safety Council, which provides a forum for FAA officials to share their regulatory experience with other DOT agencies, including the Federal Transit Administration–which has less experience with regulations. The DOT deputy goal leader reported that the benefits of attending the Safety Council meetings are learning from and sharing experiences between and among departmental agencies and being able to apply this information to the agency priority goal. DOT officials noted that the Safety Council is limited to DOT agencies and does not include other federal agencies with regulatory responsibilities.

- Social Security Administration (SSA) officials who were responsible for the *Reduce Supplemental Security Income Overpayments* APG told us they had participated in a now-inactive PIC working group on benefits processing during the tenure of an earlier goal leader. The Benefits Processing working group focused on promoting consistency in agencies' benefits processing, but OMB staff had previously told us that this group no longer regularly meets because it had completed its

tasks.[63] The SSA officials we interviewed indicated that this group had been helpful.

We continue to believe our prior recommendation has merit, and that OMB and PIC actions to fully address it would provide a more comprehensive assessment of how various types of programs contribute to agency goals.

Goal Leaders Have Focused Less Attention on Identifying Relevant Tax Expenditures

Since 2012, OMB guidance has directed agencies to identify as appropriate the tax expenditures that contribute to their APGs and report this information for publication on Performance.gov.[64] This is important because tax expenditures represent a significant federal investment. Based on Department of the Treasury (Treasury) estimates for fiscal year 2013, the federal government had forgone approximately $1.1 trillion in tax revenue through 169 tax expenditures, an amount which approaches the size of federal discretionary spending. The tax revenue that the government forgoes is viewed by many analysts as spending channeled through the tax system.[65] Since 1994, we have recommended greater scrutiny of tax expenditures, as periodic reviews could help determine how well specific tax expenditures work to achieve their goals and how their benefits and costs compare to those of spending programs with similar goals. In 2005, we recommended that OMB, in consultation with Treasury, more fully incorporate tax expenditures into federal performance management.[66] Since then, OMB guidance has shown some progress in addressing how agencies should incorporate tax expenditures in strategic plans and annual performance plans and reports. OMB addressed this recommendation by updating its guidance in 2012 to require agencies to identify appropriate tax expenditures, as described above. OMB also reported in its 2013 update to this guidance that it will

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[63]GAO-13-356.

[64]OMB Circular No. A-11, at § 210.10.

[65]For more information, see GAO's Key Issues web page on tax expenditures, http://www.gao.gov/key_issues/tax_expenditures/issue_summary.

[66]GAO, *Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined*, GAO-05-690 (Washington, D.C.: Sept. 23, 2005); and *Tax Policy: Tax Expenditures Deserve More Scrutiny,* GAO/GGD/AIMD-94-122 (Washington, D.C.: June 3, 1994).

work with Treasury to align tax expenditure information with the APGs.[67] However, our 2013 review of the extent to which agencies implemented certain requirements related to the APGs indicated that OMB and agencies may be missing opportunities to identify tax expenditures that contribute to APGs. In our 2013 report on APGs, we found that only one agency had identified two relevant tax expenditures for one of its APGs. As shown below, we made a recommendation to address this issue.

GAO Has Previously Recommended That OMB Ensure Agencies Identify Tax Expenditures That Contribute to Agency Priority Goals

In April 2013, we made the following recommendation. OMB staff agreed with our recommendation and said in June 2014 that they are working to implement the recommendation, for example, by engaging with staff at the Department of the Treasury. As of June 2014, OMB staff did not have a specific time frame for fully addressing the recommendation.

"As OMB works with agencies to enhance Performance.gov to include additional information about APGs, we recommend that the Director of OMB ensure that agencies adhere to OMB's guidance for website updates by providing complete information about the organizations, program activities, regulations, tax expenditures, policies, and other activities—both within and external to the agency—that contribute to each APG."

Source: GAO, *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act,* GAO-13-174 (Washington, D.C.: Apr. 19, 2013).

Our review of the information agencies provided on Performance.gov and our discussions with goal leaders indicated that agencies and goal leaders continue to provide Congress and the public with limited information about the contributions of tax expenditures on Performance.gov. Specifically, we found that five APGs in our sample had related tax expenditures based on our prior work. However, for a variety of reasons, only the two discussed below identified relevant tax expenditures on Performance.gov:

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[67]OMB Circular No. A-11, at § 210.12 (2013).

- HUD identified tax credits that subsidize the building and rehabilitation of rental housing as contributing programs to the *Preserve Affordable Rental Housing* APG.[68]

- Although the Department of Energy did not identify them as contributing programs, the department mentioned two tax expenditures in its discussion of how it measured performance of the *Make Solar Energy as Cheap as Traditional Sources of Electricity* APG.[69]

For a third APG, HUD did not identify relevant tax expenditures as contributing to its *Prevent Foreclosures* APG on Performance.gov. But, one of the APG's goal leaders acknowledged the relevance of a tax expenditure and told us that the agency had worked to support its extension. Specifically, HUD's Deputy Assistant Secretary for the Office of Single Family Housing noted that borrowers could potentially owe taxes if HUD's efforts resulted in their receiving a reduction in the principal on their mortgage.[70] Our previous work noted that Congress enacted a tax expenditure in 2007 that allowed taxpayers to generally exclude from taxable income forgiven mortgage debt to assist taxpayers facing foreclosure.[71] HUD officials reported that their agency had consulted with Treasury to suggest that this tax expenditure be extended by Congress.

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[68]See GAO, *Low-Income Housing Tax Credits: Agencies Implemented Changes Enacted in 2008, but Project Data Collection Could Be Improved*, GAO-13-66 (Washington, D.C.: Dec. 6, 2012); and *Housing Assistance: Opportunities Exist to Increase Collaboration and Consider Consolidation*, GAO-12-554 (Washington, D.C.: Aug. 16, 2012).

[69]The two tax expenditures were 1) the energy investment credit, which provides tax credits for investments in solar property, and 2) accelerated depreciation recovery periods for specific energy property, which allows businesses to recover the costs of investments in renewable energy in 5 years through depreciation deductions. See GAO, *Wind Energy: Additional Actions Could Help Ensure Effective Use of Federal Financial Support*, GAO-13-136 (Washington, D.C.: Mar. 11, 2013). This report discusses that a number of renewable energy technologies may benefit from the tax expenditure related to depreciation of specific energy property.

[70]Our previous work provides more specific information about the actions HUD and other federal agencies are taking on foreclosure mitigation. See GAO, *Foreclosure Mitigation: Agencies Could Improve Effectiveness of Federal Efforts with Additional Data Collection and Analysis*, GAO-12-296 (Washington, D.C.: June 28, 2012).

[71]For more specific information about this tax expenditure, see GAO, *Tax Administration: Expanded Information Reporting Could Help IRS Address Compliance Challenges with Forgiven Mortgage Debt*, GAO-10-997 (Washington, D.C.: Aug. 31, 2010).

We have previously found that tax expenditures relate to other APGs in our sample. However, for these APGs, agencies chose measures to assess goal progress and achievement that did not involve tax expenditures. As a result, agencies did not include information on tax expenditures related to the APGs on Performance.gov.

- The Department of Education *Improve Students' Ability to Afford and Complete College* APG: We have previously described the importance of tax expenditures for helping students and families pay for college.[72] However, the deputy goal leader, who is the Chief of Staff in the Office of the Undersecretary of Education, told us that tax expenditures were not a factor in his agency's strategy to implement this goal, which was primarily to develop a web-based college scorecard that is intended to help users learn about a specific college's affordability and value.[73] The deputy goal leader explained that Congress specified in statute a specific formula for his agency to use to calculate the average net price of attending a particular college, which does not include tax expenditures that may reduce the net price many students pay.[74]

- The Environmental Protection Agency (EPA) *Reduce Greenhouse Gas Emissions from Cars and Trucks* APG: EPA officials told us that some tax incentives relate to the APG's broader goal of reducing greenhouse gas emissions. We have previously reported on tax incentives that may affect greenhouse gas emissions from cars and trucks, including those for plug-in electric-drive motor vehicles and for biodiesel fuel.[75] However, the strategy that EPA developed for this goal focused on implementing greenhouse gas emissions standards for cars and trucks. For example, the APG's performance measures included the number of tests EPA conducted to confirm the validity of

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[72]GAO, *Higher Education: Improved Tax Information Could Help Families Pay for College*, GAO-12-560 (Washington, D.C.: May 18, 2012).

[73]This scorecard is posted on the White House web page. It can be accessed at http://www.whitehouse.gov/issues/education/higher-education/college-score-card.

[74]20 U.S.C. § 1015a(a)(3).

[75]"Plug-ins" refer to vehicles that can be plugged into an electrical outlet to charge the car's battery. For more information, see GAO, *Federal Energy and Fleet Management: Plug-in Vehicles Offer Potential Benefits, but High Costs and Limited Information Could Hinder Integration into the Federal Fleet,* GAO-09-493 (Washington, D.C.: June 9, 2009); and *Diesel Pollution: Fragmented Federal Programs That Reduce Mobile Source Emissions Could Be Improved*, GAO-12-261 (Washington, D.C.: Feb. 7, 2012).

manufacturers' greenhouse gas emission test results. EPA officials explained that, therefore, tax incentives were not central to this APG's progress and achievement.

We continue to believe our prior recommendation that OMB ensure agencies identify relevant tax expenditures on Performance.gov has merit, and that OMB actions to fully address it would provide a more comprehensive assessment of how tax expenditures contribute to agency goals.

Goal Leaders Identified Some Common Challenges and Practices in Goal Management, but Share This Information to a Limited Extent

Goal Leaders Identified Some Common Challenges and Practices in Managing Goals, but Have Limited Exchange of Information with Other Goal Leaders

Goal leaders we interviewed identified several common challenges in managing APGs. The most commonly-cited challenge was constrained resources, including those resulting from spending reductions under sequestration.[76] A little more than one-third (16 of 46) of the goal leaders we interviewed cited resource constraints as a challenge in managing

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[76]We previously reported on agencies' preparation for and implementation of sequestration and its effects on agency operations, performance, and services to the public. See GAO, *2013 Sequestration: Agencies Reduced Some Services and Investments, While Taking Certain Actions to Mitigate Effects*, GAO-14-244 (Washington, D.C.: Mar. 6, 2014).

their goals.[77] For example, the Department of the Interior's (Interior) Assistant Secretary for Policy, Management and Budget, who was the goal leader for the *Support Youth Employment* APG, told us that sequestration had affected progress on her APG.[78] The sequester cuts took effect in March of 2013, the same time that Interior bureaus were planning youth hiring for the summer. The goal leader told us that as a result, Interior bureaus' youth hiring was lower than expected. This is consistent with our prior work, in which we found that Interior officials said that a hiring freeze instituted in response to sequestration had adversely affected the department's ability to achieve this APG.[79] According to information Interior reported on Performance.gov, the department's youth hiring in fiscal year 2013 was nearly 20 percent lower than prior year levels, and it did not achieve this APG. Additionally, the Deputy Administrator for Defense Nuclear Nonproliferation, who was the goal leader for the Department of Energy's *Make Significant Progress Toward Securing the Most Vulnerable Nuclear Materials Worldwide within Four Years* APG, told us that budget uncertainties complicate goal-setting. Although GPRAMA states that APGs should have ambitious targets, the goal leader told us that these uncertainties may provide an incentive for agencies to set goal targets lower than they otherwise would. Other commonly-cited challenges included difficulty identifying meaningful measures of goal progress and issues with data, such as problems with consistency and availability.[80]

Goal leaders we interviewed also identified common practices that they said were helpful in managing APGs. Some of these were related to GPRAMA requirements. For example, more than a quarter (14 of 46) of goal leaders identified practices related to measuring goal progress, such as assigning responsibility for meeting milestones, as helpful in managing

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[77]Goal leaders identified challenges in response to an open-ended question about the challenges they have faced as goal leaders.

[78]The full title of the APG is "Build the next generation of conservation and community leaders by supporting youth employment at the Department of the Interior."

[79]GAO-14-244.

[80]Our prior work has identified examples of agency challenges with metrics and data. For example, see GAO, *Federal Information Security: Mixed Progress in Implementing Program Components; Improved Metrics Needed to Measure Effectiveness*, GAO-13-776 (Washington, D.C.: Sept. 26, 2013); and *Federal Real Property: National Strategy and Better Data Needed to Improve Management of Excess and Underutilized Property*, GAO-12-645 (Washington, D.C.: June 20, 2012).

APGs.[81] GPRAMA states that APGs are to have clearly defined quarterly milestones and balanced performance measures for assessing goal progress.[82] Goal leaders emphasized the importance of not only developing measures but developing ones that are meaningful and reliable indicators of goal progress. For example, the Chief Operating Officer at the Office of Personnel Management (OPM), who led the agency's *Ensure High Quality Federal Employees* APG, said that she had worked to make sure the agency used appropriate and consistent measures to track goal progress.[83] Other commonly-cited practices include several related to coordination across an agency or program, which OMB guidance specifies that goal leaders should have the authority to do. Goal leaders noted effective methods of coordination such as reaching out to agency field staff, employee unions, and non-federal entities. Goal leaders also identified practices that stem from the GPRAMA requirement that agencies review APG progress quarterly. As noted earlier, goal leaders cited benefits from quarterly performance review (QPR) meetings, which they said have promoted coordination, accountability, and attention to goal progress, and have provided opportunities to get feedback directly from agency leaders.

Goal leaders reported that they share information on APG challenges and practices for managing their goals, although information sharing outside of their agencies is generally limited to officials with whom they are already working. They reported several examples of sharing information within their agencies, most frequently through agency meetings, such as QPRs. For example, the Director of the National Aeronautics and Space Administration's (NASA) International Space Station Division, who is the goal leader for the agency's *Sustain Operations and Full Utilization of the International Space Station* APG, told us that the agency's baseline performance review meetings, through which the agency holds QPRs, have facilitated his sharing of lessons learned with another NASA goal leader whose APG also involves human space flight. Goal leaders also provided some examples of sharing information with officials outside of

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[81]Goal leaders identified practices in response to an open-ended question about what practices and lessons they have learned from their experiences as goal leaders.

[82]31 U.S.C. § 1120(b)(1)(E) and 31 USC § 1115(b)(6), respectively. § 1115(b)(6) applies to all agency performance goals, of which APGs are a subset.

[83]At the time of our interview, the goal leader's title was Associate Director of Employee Services.

their agencies. In these cases, most examples involved sharing information with officials with whom they work on issues related to their APGs. These include members of interagency councils and committees focused on issues related to their APGs, and officials from agencies doing work related to the APG. For example, the Associate Administrator of the Small Business Administration's Office of Government Contracting and Business Development, who is the goal leader for the agency's *Increase Small Business Participation in Government Contracting* APG, told us that he shares information with officials from other agencies involved in small business contracting through interagency groups such as the White House Small Business Procurement Group.

The PIC Has Focused Its Efforts on PIOs, but Has Additional Opportunities to Engage Goal Leaders

The Performance Improvement Council's (PIC) duties, which are detailed in GPRAMA and OMB guidance, include facilitating among agencies the exchange of practices that have led to performance improvements, and developing tips, tools, training, and other capacity-building mechanisms to strengthen agency performance management and facilitate cross-agency learning and cooperation. As specified by GPRAMA, the PIC is chaired by OMB's Deputy Director for Management and composed of the performance improvement officers (PIO) from the 24 Chief Financial Officers Act agencies, as well as any other PIOs and individuals identified by OMB. Our prior work found that the PIC holds two types of meetings— a "principals only" meeting open only to PIOs and a broader meeting open to PIOs and other agency staff. In addition, the PIC sponsors working groups focused on issues related to implementation of GPRAMA, such as internal agency reviews.[84] The PIC also conducts government-wide training on specific topics, such as strategic planning.

Although our previous work found that agency PIOs reported that the PIC was helpful in facilitating the exchange of successful practices among agencies, goal leaders we interviewed generally did not report significant direct contact with the PIC.[85] Only one of the goal leaders we interviewed, who also serves as her agency's PIO, reported that she attends PIC meetings. The deputy goal leaders for the goals in our sample likewise did not report significant direct interaction with the PIC. Only one deputy

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[84]GAO-13-356.

[85]GAO-13-356.

goal leader reported participating in the PIC as a member of several of its working groups.

OMB and PIC staff explained that the PIC interacts with agency PIOs and deputy PIOs as their primary points of contact, so staff generally do not reach out directly to agency priority goal leaders. OMB and PIC staff said that they see the PIO as the key official in managing agency performance, and focus on PIOs and their staff because of the importance of equipping them with the capability to provide support within their agencies on a variety of issues. Additionally, they focus on the PIO rather than other officials to avoid undercutting the PIO's relevance. In line with this, several goal leaders we interviewed noted that interactions with the PIC are handled by other offices within their agencies, such as performance offices. They rely on these staff to pass along relevant information. For example, the Chief of NASA's Strategic Planning and Performance Management Branch explained that either she or the agency's PIO attends PIC meetings, and then shares relevant information with goal leaders and others within the agency. NASA officials provided us with copies of a monthly newsletter that the agency uses to distribute information internally on performance management. The August 2013 newsletter included information on the latest version of OMB's Circular A-11, and on upcoming deadlines for activities related to the agency's APGs, performance plans, and other products.

Although the PIC has focused to date on working with PIOs to share information with agencies, OMB and PIC staff identified several examples of information sharing with goal leaders. OMB and PIC staff provided us with examples of products the PIC developed for goal leaders, including a guide to best practices for setting milestones, a priority goal setting guide, and a priority goal evaluation tool, designed to help agencies set APGs and drive discussion around them. Additionally, they said that they held meetings with agency PIOs shortly after the APGs for 2012 and 2013 were set, and that these meetings included goal leaders. Agenda items included a discussion of agencies' performance management approaches and selected APGs. Additionally, the PIC provided us with copies of agendas from PIC meetings, including a January 2012 meeting at which there was a goal leader panel. A former goal leader of one of the APGs in our sample told us that she participated in the panel and provided a copy of her talking points, which focused on her experience working on previous agency goals and factors she identified for success. PIC staff also told us that they invited goal leaders to a recent meeting they held in February 2014 focused on implementing successful strategic reviews.

Although the PIC has developed products and information aimed at goal leaders, it may be missing opportunities to facilitate greater information sharing among them. As described earlier in this report, goal leaders we interviewed have encountered common challenges in managing APGs, and also identified practices that may be useful to other goal leaders and deputy goal leaders. Additionally, goal leaders of APGs of similar program types may be interested in sharing information. For example, several of the APGs in our sample relied on program types such as grants, contracts, regulations, and research and development. Although goal leaders reported sharing information within their agencies and with outside officials working on issues related to their goals, they and their deputy goal leaders lacked the means to identify and share information with other goal leaders who are facing similar challenges or interested in similar topics. The deputy goal leader for DOT's *Advance the Development of Passenger Rail in the United States* APG told us that he would find it useful to discuss common issues with others working on APGs, in particular related to performance measures. As highlighted earlier, our prior work has found that agencies have experienced common issues in measuring various types of programs, and recommended that the Director of OMB work with the PIC to develop a detailed approach to examine these difficulties, including identifying and sharing any promising practices.[86] Such an approach could also include direct outreach by OMB and the PIC to goal leaders and deputy goal leaders.

Conclusions

Senior agency officials' commitment to and accountability for improving performance are important factors in determining the success of performance and management improvement initiatives. GPRAMA's provision that agencies assign responsibility for achieving APGs—which reflect agencies' highest priorities—to goal leaders is a powerful mechanism for promoting greater involvement and accountability in performance management. Although goal leaders we interviewed cited several positive effects of the goal leader designation and related GPRAMA requirements, there are areas where goal leader effectiveness could be improved. These lessons learned may also be relevant for leaders of other high-level goals, such as agency strategic objectives and government-wide cross-agency priority goals.

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[86]GAO-13-518.

First, a number of the goal leaders we interviewed did not have deputy goal leaders, although OMB guidance states that they should. OMB staff also stated that the deputy performs the important function of connecting goal strategy with goal implementation. Additionally, a little more than 40 percent of the APGs in our sample had changes in goal leaders between February 2012 and September 2013. This level of turnover may be higher as the current presidential administration nears an end and goal leaders who are political appointees leave their positions. Officially designating a deputy goal leader provides clear responsibility and accountability for goal achievement, and as shown already, deputies can help provide continuity during times of goal leader transition.

Another missed opportunity in implementing the goal leader role is to fully utilize performance plans as an accountability mechanism for both goal leaders and their deputies. Performance plans are a tool for ensuring that officials are evaluated on and held accountable for defined outcomes, but the majority of the performance plans we reviewed did not fully reflect responsibility for APGs. Although other mechanisms, such as QPRs, also promote accountability, agencies that do not clearly link goal leader and deputy performance plans with APGs may be missing opportunities to ensure that goal leaders and deputies are held accountable for goal progress. Because APGs by definition reflect the highest priorities of each agency, accountability is especially important.

Goal leaders also identified several common challenges and practices related to managing APGs, but may be missing opportunities to share this information with their peers across government. We found that they have shared this information to some extent within their agencies and with officials from outside agencies who are working on similar issues. However, they lacked a means through which to identify others facing similar challenges or interested in similar topics. One such missed opportunity concerns sharing information among goal leaders about how to measure the performance of similar types of programs, such as grants, that multiple agencies use to drive progress on their APGs. Similarly, our review indicates that there are different views among goal leaders and agencies on how to implement OMB's requirement that they identify and make public information about tax expenditures that contribute to APGs. The PIC, which is charged with facilitating the exchange of information among agencies, could play a greater role in fostering information sharing on these issues and others among goal leaders and deputy goal leaders to help improve agency performance.

Recommendations for Executive Action

To ensure goal leader and deputy goal leader accountability, we recommend that the Director of OMB work with agencies to take the following two actions:

- Appoint a deputy goal leader to support each agency priority goal leader.

- Ensure that agency priority goal leader and deputy goal leader performance plans demonstrate a clear connection with agency priority goals.

To better promote the sharing of information among goal leaders and their deputies, we recommend that the Director of OMB work with the PIC to further involve agency priority goal leaders and their deputies in sharing information on common challenges and practices related to agency priority goal management.

Agency Comments

We provided a draft of this report to the Director of the Office of Management and Budget (OMB) and to the 24 agencies that developed agency priority goals (APG) for 2012 and 2013. A full list of these agencies is shown in appendix I. OMB staff provided us with oral comments and generally agreed with our findings, conclusions, and recommendations. OMB staff, as well as officials from the Department of Health and Human Services, National Aeronautics and Space Administration, and Office of Personnel Management (OPM) also provided technical comments, which we incorporated, as appropriate.

On July 1, 2014 our liaison from the Department of Labor's (DOL) Office of the Assistant Secretary for Policy e-mailed us a summary of DOL officials' comments on the draft report. DOL officials disagreed with some of the findings, conclusions, and recommendations in our draft report. We discuss their specific comments and our evaluation of them below:

- DOL officials raised concerns about our characterization of the department's quarterly performance reviews (QPR) for the *Reduce Worker Fatalities* APG, which is jointly led by two goal leaders, each from a different DOL component agency. DOL officials stated that our report implies that DOL's practice of conducting separate reviews of safety and health agencies is a barrier to coordination of efforts to achieve the shared APG. In response, we made changes to the draft report to include the DOL officials' views on the purposes of their separate reviews. Regardless of the formats of agencies' performance reviews, however, both OMB guidance and our prior work emphasize

the importance of including relevant contributors to APGs in these reviews.

- DOL officials stated that they believe our report gives the incorrect impressions that 1) organizing QPRs by components is a shortcoming, and 2) the sole purpose of QPRs is to manage APGs. As we previously explained, we do not take issue with DOL holding QPRs by component, and agree with DOL officials that this format is not a shortcoming. We also agree that QPRs may focus on broader issues than APGs. For both of these issues, what is important is that QPRs include relevant APG contributors.

- DOL officials commented on our discussion of including external parties in QPRs. They stated that they have other sufficient ways of collaborating with outside contributors. They do not believe it would be beneficial to include stakeholders with very specific concerns in a detailed policy and operations review of all agency component performance management issues in these reviews. In response, we clarified in the report that both OMB guidance and our prior work emphasized including relevant external goal contributors in these performance reviews.

- DOL officials stated that they consider figure 1, which lists goal leader competencies identified by OPM, to be misleading because it implies that the goal leader position is new. They suggested that we remove the figure. They referenced our finding that some officials were already serving in a similar role before becoming goal leaders. While this is true, the GPRA Modernization Act of 2010 established the goal leader position in law and assigned specific responsibilities to goal leaders. Figure 1 depicts the goal leader competencies described in OPM's January 2012 memorandum for chief human capital officers. So, we retained this figure in the report.

- DOL officials raised concerns about whether the report includes sufficient evidence to support our conclusion that additional OMB and Performance Improvement Council (PIC) outreach to goal leaders and deputies would improve goal management. As we stated in the report, while we acknowledged that the PIC has already conducted some limited outreach to agency goal leaders, we found that goal leaders and their deputies could benefit from additional information sharing facilitated by the PIC. OMB staff agreed with our recommendation related to this finding, so we did not make any changes to the report to address this concern.

- Finally, DOL officials recommended removing or revising our recommendation that OMB ensure that agencies have deputy goal

leaders in place because they felt it implies that the designation of a deputy drives goal achievement. Our recommendation is based on several factors, including OMB guidance requiring agencies to assign deputy goal leaders, and OMB staff's view that deputies perform the important function of connecting APG leadership and strategy with implementation, as discussed in our report. Furthermore, OMB staff agreed with this recommendation, so we did not make any changes to the report to address this concern.

The following agencies had no comments on the draft report: Department of Agriculture, Army Corps of Engineers – Civil Works, Department of Commerce, Department of Defense, Department of Education, Department of Energy, Environmental Protection Agency, General Services Administration, Department of Homeland Security, Department of Housing and Urban Development, Department of the Interior, Department of Justice, National Science Foundation, Small Business Administration, Social Security Administration, Department of State, Department of Transportation, Department of the Treasury, U.S. Agency for International Development, and the Department of Veterans Affairs. The written response from the Social Security Administration is reproduced in appendix III.

We are sending copies of this report to the Director of OMB as well as appropriate congressional committees and other interested parties. In addition, this report is available at no charge on the GAO website at http://www.gao.gov.

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

J. Christopher Mihm
Managing Director, Strategic Issues

List of Congressional Addressees

The Honorable Thomas R. Carper
Chairman
The Honorable Tom Coburn, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Mark R. Warner
Chairman
Task Force on Government Performance
Committee on the Budget
United States Senate

The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Governmental Reform
House of Representatives

Agency/ Goal	Goal Leader(s) at the time of GAO interviews
Department of Agriculture: Assist rural communities build and maintain prosperity through increased agricultural exports.	**Darci Vetter**, Deputy Under Secretary for Farm and Foreign Agricultural Services
Army Corps of Engineers – Civil Works: Help facilitate commercial navigation by providing safe, reliable, highly cost-effective, and environmentally-sustainable waterborne transportation systems.	**James R. Hannon**, Chief, Operations and Regulatory Community of Practice
Army Corps of Engineers – Civil Works: Improve the current operating performance and asset reliability of hydropower plants in support of Executive Order 13514.	**James R. Hannon**, Chief, Operations and Regulatory Community of Practice
Department of Commerce: Advance commercialization of new technologies by reducing patent application pendency and backlog.	**Teresa Rea**, Acting Under Secretary of Commerce for Intellectual Property and Acting Director of the United States Patent and Trademark Office
Department of Commerce: Expand broadband service to communities.	**Lawrence Strickling**, Assistant Secretary for Communications and Information
Department of Defense (DOD): Reform DOD's acquisition process.	**Nancy Spruill**, Director of Acquisition Resources and Analysis
Department of Defense: Improve energy performance.	**Joseph Sikes**, Director, Science and Technology for Installations and Environment (Note: At the time of our interview, Mr. Sikes was Director, Facilities Energy and Privatization.)
Department of Education: Improve outcomes for all children from birth through third grade.	**Deborah S. Delisle**, Assistant Secretary for Elementary and Secondary Education
Department of Education: Demonstrate progress in turning around the nation's lowest-performing schools.	**Deborah S. Delisle**, Assistant Secretary for Elementary and Secondary Education
Department of Education: Improve students' ability to afford and complete college.	**Martha Kanter**, Under Secretary of Education[1]
Department of Energy: Make significant progress toward securing the most vulnerable nuclear materials worldwide within 4 years.	**Anne Harrington** (key leader), Deputy Administrator for Defense Nuclear Nonproliferation; Bruce Held, Acting Under Secretary for Nuclear Security[2]
Department of Energy: Reduce the cost of batteries for electric drive vehicles to help increase the market for plug-in hybrids and all-electric vehicles and thereby reduce petroleum use and greenhouse gas emissions.	**Kathleen Hogan**, Deputy Assistant Secretary for Energy Efficiency
Department of Energy: Make solar energy as cheap as traditional sources of electricity.	**Steven Chalk**, Deputy Assistant Secretary for Renewable Energy

[1]Ms. Kanter was about to leave her position at the time of our interview. She provided us with written responses, and we met with her deputy goal leader to discuss follow-up questions.

[2]While the Department of Energy (DOE) identified both Mr. Held and Ms. Harrington as goal leaders, we only interviewed Ms. Harrington because DOE identified her as the APG's primary goal leader.

Agency/ Goal	Goal Leader(s) at the time of GAO interviews
Department of Energy: Prioritization of scientific facilities to ensure optimal benefit from federal investments.	**Patricia Dehmer**, Acting Director, Office of Science; Deputy Director for Science Programs
Environmental Protection Agency: Clean up contaminated sites and make them ready for use.	**Barry Breen**, Principal Deputy Assistant Administrator, Office of Solid Waste and Emergency Response
Environmental Protection Agency: Reduce greenhouse gas emissions from cars and trucks.	**Elizabeth A. Shaw**, Deputy Assistant Administrator, Office of Air and Radiation
General Services Administration: Manage customer agency real estate portfolio needs in a cost-effective and environmentally sustainable manner.	**Dorothy Robyn**, Commissioner, Public Buildings Service
Department of Health and Human Services: Reduce foodborne illness in the population.	**Roberta Wagner**, Deputy Director for Regulatory Affairs, Center for Food Safety and Applied Nutrition, Food and Drug Administration
Department of Health and Human Services: Increase the number of health centers certified as patient centered medical homes.	**Jim Macrae**, Associate Administrator, Bureau of Primary Health Care, Health Resources and Services Administration
Department of Health and Human Services: Improve health care through meaningful use of health information technology.	**Judy Murphy**, Deputy National Coordinator for Programs and Policy, Office of the National Coordinator for Health IT
Department of Homeland Security: Improve the efficiency of the process to detain and remove criminal aliens from the United States.	**Thomas Homan**, Executive Associate Director, Enforcement and Removal Operations
Department of Housing and Urban Development: Reducing homelessness.	**Jennifer Ho**, Senior Advisor to the Secretary; **Mark Johnston**, Acting Assistant Secretary, Office of Community Planning and Development
Department of Housing and Urban Development: Preserve affordable rental housing.	Position vacant at the time of our interviews (we met instead with the performance improvement officer and deputy performance improvement officer)[3]
Department of Housing and Urban Development: Prevent foreclosures.	**Charles Coulter**, Deputy Assistant Secretary for the Office of Single Family Housing, Office of Housing; **Ivery Himes**, Director, Office of Single Family Asset Management
Department of the Interior: Build the next generation of conservation and community leaders by supporting youth employment at the Department of the Interior.	**Rhea Suh**, Assistant Secretary, Policy, Management, and Budget
Department of the Interior: Reduce violent crime in Indian communities.	**Kevin Washburn**, Assistant Secretary for Indian Affairs
Department of the Interior: Enable capability to increase the available water supply in the western states through conservation related programs to ensure adequate and safe water supplies.	**Mike Connor**, Deputy Secretary (note: at the time of our interview, Mr. Connor's title was Commissioner of Reclamation)
Department of Justice: Protect those most in need of help - with special emphasis on child exploitation and civil rights.	**Anne Gannon**, National Coordinator for Child Exploitation Prevention and Interdiction, Office of the Deputy Attorney General

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[3]A HUD official explained that the performance improvement officer at the time of our interview had served as "de facto" goal leader after the position became vacant.

Agency/ Goal	Goal Leader(s) at the time of GAO interviews
Department of Justice: Reduce gang violence.	Position vacant at the time of our interview (we met instead with the deputy goal leader)
Department of Labor: Create a model safety and return-to-work program.	**David Michaels**, Assistant Secretary of Labor for Occupational Safety and Health; **Gary Steinberg**, Acting Director, Office of Workers' Compensation Programs
Department of Labor: Reduce worker fatalities.	**David Michaels**, Assistant Secretary of Labor for Occupational Safety and Health; **Joseph Main**, Assistant Secretary of Labor for Mine Safety and Health
National Aeronautics and Space Administration: Sustain operations and full utilization of the International Space Station.	**Sam Scimemi**, Director, International Space Station Division
National Aeronautics and Space Administration: Develop the nation's next generation human space flight system to allow for travel beyond low earth orbit.	**William Hill**, Assistant Deputy Associate Administrator, Exploration Systems Division
National Science Foundation (NSF): Increase opportunities for research and education through public access to high-value digital products of NSF-funded research.	**Alan Blatecky**, Director, Office of Cyberinfrastructure[4]
Office of Personnel Management: Reduce federal retirement processing time.	**Kenneth Zawodny, Jr.**, Associate Director, Retirement Services
Office of Personnel Management: Ensure high quality federal employees.	**Angela Bailey**, Chief Operating Officer (note: at the time of our interview, Ms. Bailey's title was Associate Director of Employee Services)
Small Business Administration: Increase small business participation in government contracting.	**John Shoraka**, Associate Administrator, Office of Government Contracting and Business Development
Small Business Administration: Process disaster assistance applications efficiently.	**James E. Rivera**, Associate Administrator, Office of Disaster Assistance
Social Security Administration: Reduce Supplemental Security Income overpayments.	**David Foster**, Assistant Deputy Commissioner, Office of Quality Performance
Department of State/U.S. Agency for International Development: Democracy, human rights, and good governance.	**Ambassador Michael Kozak**, Acting Principal Deputy Assistant Secretary, State Department **Sarah Mendelson**, Deputy Assistant Administrator; Democracy, Conflict, and Humanitarian Assistance, USAID
Department of State/U.S. Agency for International Development: Procurement reform.	**Elizabeth Warfield**, Local Solutions Coordinator, USAID
Department of State/U.S. Agency for International Development: Economic statecraft.	**Jose W. Fernandez**, Assistant Secretary, Bureau of Economic and Business Affairs, State Department
Department of State/U.S. Agency for International Development: Food security.	**Beth Dunford**, Deputy Assistant Administrator, Bureau for Food Security, USAID

[4]Dr. Blatecky was about to leave NSF at the time of our interview, so we met instead with his deputy goal leader. Dr. Blatecky also provided us with written responses.

GAO-14-639 Role of the Agency Priority Goal Leader

Agency/ Goal	Goal Leader(s) at the time of GAO interviews
Department of Transportation: Reduce risk of aviation accidents.	**Michael P. Huerta**, Administrator of the Federal Aviation Administration;
	Margaret Gilligan, Associate Administrator for Aviation Safety, Federal Aviation Administration
Department of Transportation: Advance the development of passenger rail in the United States.	**Joseph Szabo**, Federal Railroad Administrator
Department of the Treasury: Increase electronic transactions with the public to improve service, prevent fraud, and reduce costs.	**Richard L**. **Gregg**, Fiscal Assistant Secretary
Department of Veterans Affairs: Assist in housing 24,400 (12,200 per year) additional homeless veterans and reduce the number of homeless veterans to 35,000 in 2013, to be measured in the January 2014 point-in-time homelessness count.	**Lisa M**. **Pape**, Director, Veterans Health Administration Homeless Programs (Note: At the time of our interview, Ms. Pape's title was "National Director, Veterans Health Administration Homeless Programs.")

Source: GAO analysis of information provided by agencies and on Performance.gov. | GAO-14-639

Appendix II: Objectives, Scope and Methodology

The GPRA Modernization Act of 2010 (GPRAMA) requires GAO to review the act's implementation. This report is part of a series of reviews planned around the requirement. The objectives of this report are to: (1) evaluate the roles and responsibilities of agency priority goal leaders in managing goal progress and the extent to which they are held accountable for achievement of priority goals; (2) review the extent to which priority goal leaders collaborate with other programs and agencies that contribute to the achievement of the priority goals; and (3) describe any challenges and practices identified by priority goal leaders in managing goals, and evaluate the extent to which they exchange this information with other priority goal leaders.

To achieve our objectives, we focused our review on the goal leaders for a random sample of agency priority goals (APG) for 2012 and 2013. There were 103 APGs for 2012 and 2013, across 24 agencies.[1] The number of APGs per agency ranged from two to eight. The sample we selected included nearly half (47) of these APGs.[2] We chose our sample to ensure that it included at least one goal from each of the 24 agencies and approximately half of the total number of APGs per agency. Although our sample represented a significant portion of APGs and goal leaders, we did not generalize information to the population of APGs or goal leaders. Appendix I includes a list of the APGs in our sample and the associated goal leaders we interviewed.

To inform our work on all three objectives, we reviewed GPRAMA and related Office of Management and Budget (OMB) guidance, along with

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[1]GPRAMA states that the 24 agencies identified in the Chief Financial Officers (CFO) Act of 1990, as amended (31 U.S.C. § 901(b)), are required to develop APGs, unless OMB determines otherwise. The 24 agencies that developed 2012 to 2013 APGs varied slightly from the CFO Act agencies. OMB did not require the Nuclear Regulatory Commission to develop these goals, but it did direct the U.S. Army Corps of Engineers – Civil Works program to develop priority goals. The agencies with APGs for 2012 and 2013 were: the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs, as well as the U.S. Agency for International Development, Environmental Protection Agency, General Services Administration, National Aeronautics and Space Administration, National Science Foundation, Office of Personnel Management, Small Business Administration, Social Security Administration, and U.S. Army Corps of Engineers – Civil Works.

[2]We excluded from our sample a Department of Defense APG to improve cybersecurity compliance, due to the sensitive nature of the goal and the resulting limited published information available on it.

our prior work on performance management roles, APGs, and interagency collaboration.[3] We also reviewed information on APGs and goal leaders published on Performance.gov, a government-wide performance website.[4] We used information from Performance.gov throughout the engagement, but all references to data from Performance.gov in this report are as of May 23, 2014, the date we most recently downloaded information from the website. To assess the reliability of APG information available through Performance.gov, we collected information from agencies and reviewed relevant documentation and our prior work. We concluded that information from the website was sufficiently reliable for the purpose of drawing our sample of APGs and providing contextual information on APGs. We did not evaluate agency data on goal progress to determine if APG progress they described to us and on Performance.gov was accurate. But, we did ask agency officials to verify information on goal progress we report from Performance.gov.

We conducted semistructured interviews with the goal leaders for 43 of the 47 APGs in our sample, for a total of 46 goal leaders. The number of goal leaders does not equal the number of goals because some goals had more than one leader, while some goal leaders were responsible for more than one goal in our sample. In most cases where there was more than one goal leader, we interviewed all goal leaders. The one exception was for a goal for which the agency had identified two goal leaders, but noted that one was the primary goal leader. In that case, we only interviewed that official. The goal leaders for the other four APGs in our sample had either left their agencies or were about to leave at the time of our interviews. For these goals, we interviewed other agency officials who were knowledgeable about the goals, such as deputy goal leaders and performance management staff. Two of the departing goal leaders provided us with written responses to our questions. We also interviewed Performance Improvement Council (PIC) and OMB staff.

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[3]See GAO, *Managing for Results: Agencies Have Elevated Performance Management Leadership Roles, but Additional Training is Needed*, GAO-13-356 (Washington, D.C.: Apr. 16, 2013); *Managing for Results: Agencies Should More Fully Develop Priority Goals under the GPRA Modernization Act*, GAO-13-174 (Washington, D.C.: Apr. 19, 2013); and *Managing for Results: Implementation Approaches Used to Enhance Collaboration in Interagency Groups*, GAO-14-220 (Washington, D.C.: Feb. 14, 2014).

[4]Our 2013 report on the Performance.gov website examined the extent to which the website incorporates leading practices for the development of federal websites. See GAO, *Managing for Results: Leading Practices Should Guide the Continued Development of Performance.gov*, GAO-13-517 (Washington, D.C.: June 6, 2013).

To address our first objective, we obtained and analyzed documentation from goal leaders related to their roles and responsibilities, such as records showing how they track and communicate goal progress. We also obtained individual performance plans from all goal leaders and deputy goal leaders who had relevant plans—32 goal leaders and 35 deputy goal leaders—and analyzed them to understand how they are used to hold officials accountable for goal progress.[5] We focused our analysis on how closely expectations in the plans were aligned to the APG for which the officials were responsible. Specifically, we evaluated (1) whether the plans specify that officials are responsible for the APG; (2) whether performance standards are linked to APG outcomes; (3) if the plans include broad responsibilities for an office or mission area under which the APG is likely to fall; and (4) if they hold officials responsible for one or more activities that could contribute to progress on the APG. To assess goal leader and deputy goal leader performance plans, we reviewed our prior work on individual and organizational performance.[6] We also reviewed our prior work on data-driven performance reviews (also referred to as quarterly performance reviews) as part of our examination of accountability mechanisms for goal achievement and goal leaders' collaboration.[7] We also reviewed Office of Personnel Management (OPM)

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[5]Some goal leaders and deputies either did not have performance plans or had ones that did not reflect their current positions. Twelve goal leaders we interviewed who were Senate-confirmed presidential appointees did not have performance plans, as they were not required. Senate-confirmed presidential appointees are not in the Senior Executive Service (SES) and therefore not under the SES performance management system. 5 C.F.R. § 430.302(a) and 5 U.S.C. § 3132(a)(2). Additionally, two goal leaders had plans that did not reflect their goal leader roles because they were new to their positions or serving in them temporarily. All of the 38 deputy goal leaders for the goals in our sample had performance plans, though we excluded three deputies' plans from consideration because they were new to the position at the time of our interview and their plans had not been updated to reflect their roles as deputy.

[6]See GAO, *Results-Oriented Cultures: Creating a Clear Linkage between Individual Performance and Organizational Success*, GAO-03-488 (Washington, D.C.: Mar. 14, 2003). As a part of this report, we identified key practices for effective performance management that create a clear linkage between individual performance and organizational success. We identified these practices by reviewing, among other things, experiences of public sector organizations in the U.S. and abroad. See the report's scope and methodology for additional details.

[7]See GAO, *Managing for Results: Data-Driven Performance Reviews Show Promise But Agencies Should Explore How to Involve Other Relevant Agencies*, GAO-13-228 (Washington, D.C.: Feb. 27, 2013). Our prior work identified several leading practices for conducting quarterly performance reviews. We identified these practices through a review of relevant academic and policy literature and with input from practitioners at the local, state, and federal levels. See the report's scope and methodology for additional details.

guidance and regulations on performance management, although we
recognize that not all of the performance plans we reviewed were within
the coverage of OPM guidance and regulations. To further address this
objective, we also included questions in our interviews with goal leaders
about their roles and responsibilities, deputy goal leader roles and
responsibilities, accountability for goal achievement, and their
assessments of the effects of the goal leader designation. We also
included related questions in our interview with OMB and PIC staff.

To address our second objective, we obtained and analyzed
documentation from goal leaders related to collaboration, such as
minutes and agenda of meetings during 2012 and 2013 at which APGs
were discussed, and records of agency analysis of different program
types that contribute to APGs, such as grants. To determine how
agencies are identifying and analyzing the contribution of tax
expenditures to their APGs, we identified five APGs in our sample that
have a close connection to tax expenditures.[8] For this subset of APGs,
we included questions during our interviews with goal leaders and their
staff about agencies' consideration of tax expenditures. We also asked
goal leaders about how they coordinate within and outside of their
agencies, and how they identify and analyze the contributions of different
program types. We asked related questions in our interview with OMB
and PIC staff.

To address our third objective, we obtained and analyzed examples of
ways in which goal leaders shared information, such as talking points
used at presentations and copies of e-mail between agencies and OMB
and the PIC. We included questions in our interviews with goal leaders
about what they consider to be promising practices and lessons learned
in managing APGs, and the extent to which they and deputy goal leaders
share this type of information within and outside of their agencies. We
also asked OMB and PIC staff about actions the PIC has taken to reach
out to and facilitate information exchange among goal leaders.

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[8]The five APGs we identified as having a close connection to tax expenditures are: 1) the
Department of Housing and Urban Development's (HUD) *Preserve Affordable Rental
Housing* APG; 2) HUD's *Prevent Foreclosures* APG; 3) the Department of Energy's *Make
Solar Energy as Cheap as Traditional Sources of Electricity* APG; 4) the Department of
Education's *Improve Students' Ability to Afford and Complete College* APG; and 5) the
Environmental Protection Agency's *Reduce Greenhouse Gas Emissions for Cars and
Trucks* APG.

We conducted our work from June 2013 to July 2014 in accordance with
generally accepted government audit 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.

SOCIAL SECURITY
Office of the Commissioner

June 27, 2014

Mr. J. Christopher Mihm
Managing Director, Strategic Issues
United States Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Mihm:

Thank you for the opportunity to review the draft report, "MANAGING FOR RESULTS:
Enhanced Goal Leader Accountability and Collaboration Could Further Improve Agency
Performance" (GAO-14-639). We agree with the report.

If you have any questions, please contact me at (410) 966-9014. Your staff may contact
Gary S. Hatcher, our Senior Advisor for Records Management and Audit Liaison Staff, at
(410) 965-0680.

Sincerely,

Katherine Thornton
Deputy Chief of Staff

SOCIAL SECURITY ADMINISTRATION   BALTIMORE, MD 21235-0001

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact	J. Christopher Mihm, (202) 512-6806 or mihmj@gao.gov
Staff Acknowledgments	In addition to the contact named above, Sarah Veale, Assistant Director, and Kathleen Padulchick, Analyst-in-Charge, supervised the development of this report. Jenny Chanley, Karin Fangman, Erik Kjeldgaard, Michael O'Neill, and Cynthia Saunders made significant contributions to all aspects of this report.