

# Evaluating and Improving the Performance of Government: A Conversation with Gene L. Dodaro, Comptroller General, U.S. Government Accountability Office

By Michael J. Keegan



For over 100 years, the U.S. Government Accountability Office (GAO) has helped Congress to improve the performance of government, ensure transparency, and save federal funds. Today, GAO's work spans all federal programs and spending—from agriculture to space programs, banking regulation to public health, and cybersecurity to international aid. It also does financial audits of the U.S. government and assessments of its fiscal outlook.

The mission of GAO continues to evolve from establishing its science and technology work, to growing its cybersecurity expertise, to developing quick-read products. GAO seeks to anticipate and respond to changing congressional needs and emerging issues, challenges, and opportunities laying the foundation for the next 100 years.

"GAO performs a range of oversight, insight, and foresight-related work," explains Gene L. Dodaro, Comptroller General of the United States and head of the U.S. Government Accountability Office, "to support the Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the benefit of the American people."

Comptroller General Dodaro joined me on *The Business of Government Hour* to discuss the evolving mission of GAO, how GAO is innovating the way it conducts its oversight mission, and what the future holds for the agency. The following is an edited excerpt of our discussion, complemented with updated and additional research.

## On the Evolving Mission of the Government Accountability Office

Last year, GAO marked its 100th anniversary. The organization was established following World War I with the passage of the Budget and Accounting Act of 1921 when Congress realized the need to control growing government expenditures and



debt. Until the end of World War II, GAO primarily checked the legality and adequacy of government expenditures.

After World War II, as government responsibilities and programs grew specifically with the Depression, the War on Poverty, and the Great Society programs. So did our responsibilities. The focus of our work shifted from not only doing financial management reviews but also doing performance audits to make sure that federal programs were operating efficiently and effectively.

During the last twenty years, we've strived to improve accountability by alerting policymakers and the public to emerging problems throughout government. Today, GAO is a multidisciplinary organization equipped to handle Congress's toughest audit and evaluation assignments. We evaluate

government programs, conduct real-time analyses and technology assessments, identify high-risk issues, and provide decisions on bid protests and appropriation law. The agency has also established a new science and technology team to meet Congress' growing need for information on cutting edge issues like artificial intelligence and infectious disease modeling. Most recently, GAO has been evaluating the largest response to a national emergency in U.S. history with the trillions of dollars expend in COVID-19 response legislation.

Our organization follows the strategic objectives outlined in the GAO strategic plan. That plan focuses on what we need to do to serve the Congress and the nation. We have subject area teams that are filled with experts in health care, defense, energy, transportation, and natural resources. We're organized in subject areas covering the entire breadth and scope of the federal government's responsibilities in addition to technical teams in science, technology assessments, and analytics team; a financial management and assurance team; information technology and cybersecurity team; a team that focuses on contracting issues across government; and an applied research and methods team. We do close to seven hundred projects a year. Our budget is a little over \$700 million. We have 3,400 people right now at the GAO.

### On Being Comptroller General

The comptroller general is a multifaceted role. First off, the comptroller general is appointed. A ten-member bicameral, bipartisan commission of congressional leaders recommends individuals to the president. The president then appoints the comptroller general to a fifteen-year term with the consent of the Senate.

My most important responsibilities are to make sure we're supporting the Congress in carrying out its constitutional responsibilities while also enhancing the performance and accountability of the government for the benefit of the American people. I have good working relationships with the Congress, meeting with chairs and ranking members of congressional committees to ensure GAO is responsive to congressional priorities. I also maintain effective relationships with the Executive Branch departments and agencies. When appointments are made, I reach out to new department and agency leaders to discuss how we are going to work together. While we're an independent organization in the Legislative Branch, I always want to have good, constructive working relationships with the executive agencies that we audit to encourage them to voluntarily adopt our recommendations and suggestions.

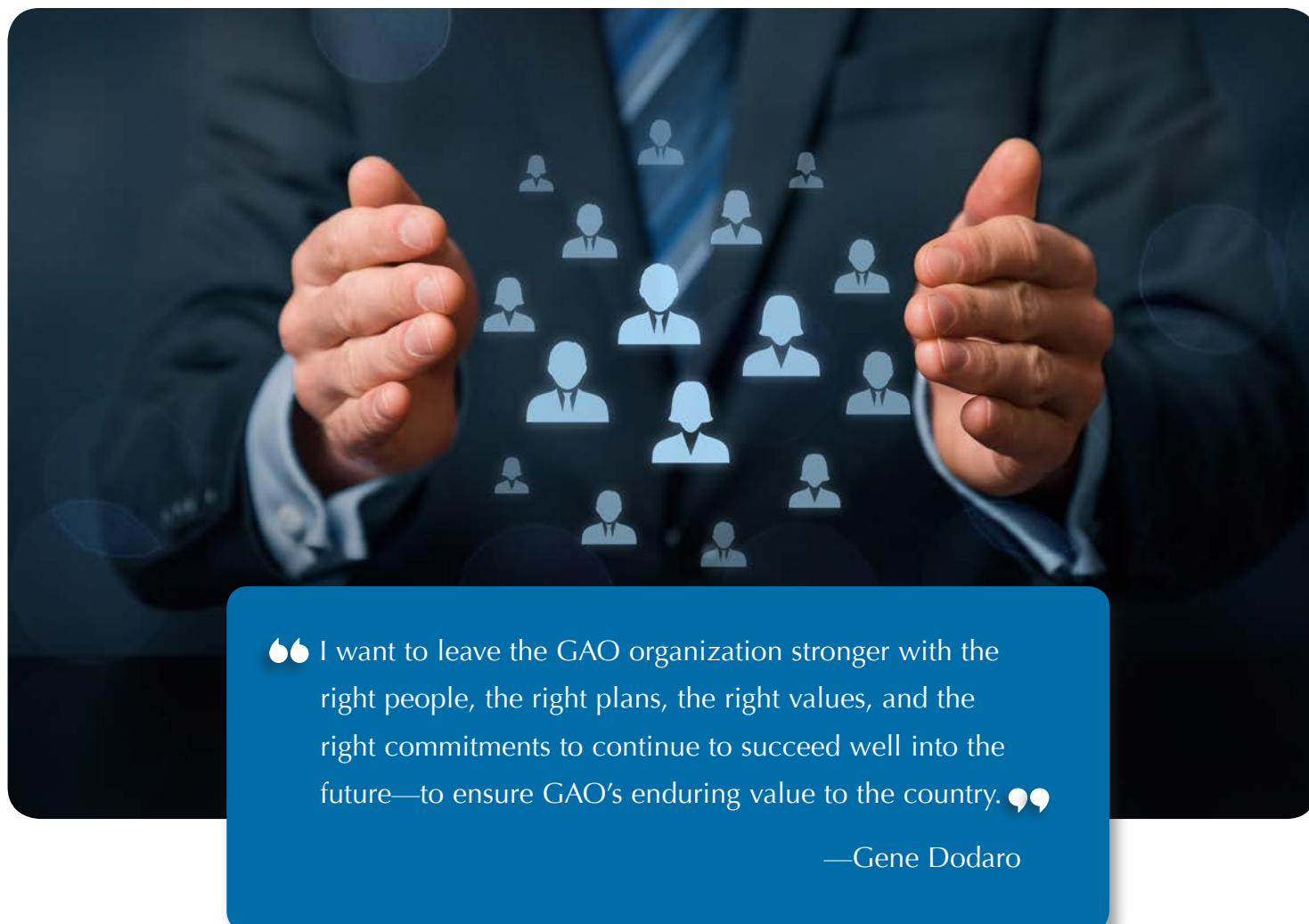
The comptroller general has some unique responsibilities to set Generally Accepted Government Auditing Standards (GAGAS). These standards must be followed by anybody auditing federal funds, whether it's a state auditor or an independent public accountant. I am also the chief spokesperson for the GAO testifying before the Congress and doing media interviews. Lastly, the comptroller general also represents the country on the governing board of The International Organization of Supreme Audit Institutions—one of the largest nonpolitical international organizations in the world. We set international standards for public sector auditing and provide technical assistance to national audit offices that are in developing countries to help improve their capacity and performance.

### On Management Challenges

There are several management challenges associated with leading an organization like GAO. Having a strong focus on risk management is very important given the audit and assessment work we do. I know every audit engagement that we're going to start. I weigh in. We establish a risk level for that audit engagement, high, medium, or low based upon the controversy of the subject, its complexity, methodology being used, and the anticipated cost of that project.

Another significant challenge: ensuring we have the right resources to carry out our responsibilities. This involves making a strong case for properly funding the agency before the House and Senate Appropriations Committees. We have met that challenge by demonstrating GAO's return-on-investment. Over the last five years, GAO has returned \$158 for every dollar spent along with all the valuable information provided by GAO to help Congress make informed decisions.





“ I want to leave the GAO organization stronger with the right people, the right plans, the right values, and the right commitments to continue to succeed well into the future—to ensure GAO’s enduring value to the country.”

—Gene Dodaro

Making sure that we have solid succession planning in place is another challenge. I’ve created a ten-year succession plan for our senior executives at GAO to make sure that when my term ends the organization is well functioning and prepared to meet the challenges of the future. Over the last five years or so, 50 percent or more of our senior executives have retired. Today something on the order of 40 percent of GAO staff are forty years old or younger. With the pending retirement of the baby boom generation, we need to attract and retain that next generation of GAO professionals that keeps true to our core values of accountability, integrity, and reliability.

### **On Developing a Strategic Planning Framework**

Our strategic planning process has evolved over time. When Dave Walker became comptroller general, he asked me to be the chief operating officer. We created a new strategic planning approach for GAO. I have continued to refine the process over the years, further enhancing our

strategic planning and foresight capabilities with by creating our Strategic Foresight Center.

Our strategic planning process starts with the Congress, understanding their issues, and then we end with sharing with them a draft of our strategic plans. It’s very important in terms of strategic planning for GAO to anticipate trends that are shaping the environment and the type of decisions that the Congress and the country will face. Having a strong strategic planning framework helps us better identify trends that may affect the environment in which you’re operating. We’ll know how best to change our practices, approaches, and workforce to meet those challenges. We’re developing our next strategic plan, which will go beyond my tenure.

Now regarding priorities, with the federal government investment of \$4.5 trillion in COVID-19 relief, GAO has unique oversight responsibilities. GAO is engaging in real-time auditing, which continues to be a key priority for us. Our high-risk list, which identifies and tracks the greatest

risks identified across government continues to be one of our top priorities. We update that work every two years with our last update in 2021. Identifying overlap and duplication in the federal government is a priority. I also keep Congress informed of our views on the fiscal outlook for the federal government's financial position. Certainly, it's changed here with the federal COVID-19 response.

### On Building GAO's Science and Technology Capabilities

I have been long interested in building our capabilities in science and technology. Today, we're now evaluating the development of the new Columbia-class nuclear submarines. We have a long history with NASA programs, space programs, weapon systems, environmental, and medical programs. Congress has weighed in and given us a lot more encouragement, support, and resources to expand our science and technology capabilities to help them understand emerging technologies like artificial intelligence and quantum computing.

In 2019, we created the Science, Technology Assessment and Analytics (STAA) team in GAO. That team is up and running now with the intended purpose of combining and enhancing our technology assessment functions and our science and technology evaluation into a single, more prominent office to better meet Congress' growing need for information on these important issues. For example, we've partnered with the National Academy of Medicine to do three different artificial intelligence technology assessments.

We have done technology assessments in the use of artificial intelligence to expedite drug development. We're doing one now looking at the use of artificial intelligence for diagnostic purposes as well. We've also done technology assessments on quantum communications, quantum computing, small nuclear reactors, 5G, and forensic algorithms in law enforcement. The work is having a huge impact and we are not only doing technology assessments, but also providing short-term turnaround assistance to the Congress. We continue to broaden our scope with the release of artificial intelligence and accountability framework, doing reviews of infectious disease modeling, and looking into the vaccine development issues.

We also began releasing science and technology spotlights, which are two-page explainers that outline the science behind specific topics.

STAA is the home of our Innovation Lab, which was established to enhance GAO's ability to tackle accountability challenges through data science and emerging technologies. The Innovation Lab works with GAO mission teams and external stakeholders to examine the latest technological advances in oversight. During the pandemic, the Lab provided Congress with the tools to make complex information easily accessible and timely. As part of our work on vaccine development and deployment, the Lab created the first-of-its-kind digital dashboard to provide up-to-date details on vaccine technology development, manufacturing, and rollout.





“Since 2005, GAO has been ranked in the top five of best places to work in government by the Partnership for Public Service. Last year, we were ranked number one in midsize agencies. We want to keep this going.”

### On Accomplishments

I am very proud that much of our work has led to putting in place governmentwide management reforms that have had lasting impact. We were involved in the Chief Financial Officers Act of 1990, which created a new leadership structure for financial management and addressed improvement of financial management systems, requirements for audited financial statements, and management reporting. In 1994, I oversaw our Accounting Division. From 1994 to 1999, I oversaw our Accounting and Information Management division.

We worked with Congress in the development and passage of the Government Management Reform Act of 1994. This required that all individual major federal departments and agencies prepare and have independently audited financial statements, as well as preparation of a consolidated financial statement covering all accounts and associated activities. During the first set of audits, there were only six of the twenty-four top agencies that could get a clean audit opinion.

Most recently, twenty-one to twenty-four agencies are receiving clean audits. These laws and others that followed fundamentally improved the federal government’s financial management practices, strengthened internal controls, and give us a much better handle on the government’s finances.

Similarly, I also worked with the Congress back in 1996 as the Clinger-Cohen Act was being crafted. This act formally established the role of chief information officers within federal agencies while also putting in place IT investment practices. Over the years, it became evident that more needed to be done in this area. The recent Federal Information Technology Acquisition Reform Act (FITARA) strengthens the previous law giving agency CIOs greater authority and involvement in their agencies’ procurement, workforce, and budget matters, while also putting in place more disciplined investment processes.

In the fraud area, we worked with Congress on the development of the Fraud Reduction and Data Analytics Act of 2015 (FRDAA). This law created requirements for federal agencies to establish financial and administrative controls for managing fraud risks more proactively. It was a little disappointing to see that the law hadn’t been implemented as much as I hoped before the pandemic. If it had been, perhaps the fraud related to COVID-19 programs could have been reduced.

I also pushed for the Data Analytics Accountability and Transparency Act (DATA Act), which aims to make information on federal expenditures more easily accessible and transparent. It establishes common standards for financial data provided by all government agencies and expanded the amount of data that agencies must provide to the government website, USASpending, to make it more downloadable and transparent. The goal is to improve the ability of Americans to track and understand how the government is spending tax dollars.



Our work has also focused on reducing and eliminating improper payments, which has led to a series of legislation to deal with an ever-growing problem across the federal government. Our work has also led to legislation addressing IT security as well as putting critical infrastructure protection on the high-risk list. There's much to be proud of in terms of using our work to inform legislation, all with the expressed purpose of improving the management of government.

### On the Future

The priorities that I outlined in my confirmation hearing are what I would like to fully realize. Number one is making sure GAO is always working on the most important national issues. This is essential for us to meet our mission and serve the Congress and the American people most effectively.

Number two is getting as many high-risk areas identified and off the high-risk list if possible. Over the years, about 40 percent of the programs put on the high-risk list have been addressed and have come off the list. For example, we avoided having gaps in the coverage of our weather satellites. We have good weather forecasting capabilities, which is critical since we are experiencing more frequent and extreme weather events. This helps save life and property. Another example was improving the sharing of terrorist related information among the intelligence communities. We're in much better shape now than we were before 9/11. Our high-risk list has been one of the longest, good government, bipartisan supported efforts in our country's history.

The third objective is to convince Congress and the administration to devise a plan that addresses the country's long-term fiscal sustainability challenges.

My fourth objective focuses on building the agency's capabilities in science, technology, and analytics. We've made progress. I want to continue that progress, build more towards the future, and be able to provide more technical assistance and insightful information to Congress and the American people.

Lastly, I want to make sure GAO has the capacity and capabilities to deal with emerging challenges. I want to leave the GAO organization stronger with the right people, the right plans, the right values, and the right commitments to continue to succeed well into the future—to ensure GAO's enduring value to the country.



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