Impact of GAO's Environmental Audits: Striving for the Highest Return on the U.S. Taxpayer's Dollar

INTOSAI Working Group on Environmental Auditing

Moscow, Russian Federation – October 2005

GAO's Investment in Environmental Auditing

- Land and water resources
- Energy
- Environmental protection strategies
- Hazardous and nuclear wastes
- Food safety/agriculture
- Nuclear non-proliferation
- Nuclear weapons stockpile
- Science & technology
- Intellectual property

Audit Process, From Advance Planning Through Follow-Up On Recommendations, Is Constructed To Enhance Results & Impact

- Internal performance targets encourage a focus on impact, the personal context in which our efforts take place
- Impact is considered in planning and carrying out audits
- Audit teams seek to communicate their message effectively to the busy reader
- Report distribution process is structured to reach key audiences
- Post-issuance follow-up helps ensure that GAO's recommendations are implemented
- Will address each of these components one at a time

Internal Performance Targets Encourage a Focus on Impact

Measure	Fiscal Year 2005 Targets	Fiscal Year 2005 Results
Financial benefits	$4.0 Billion	$6.19 Billion
Non-financial benefits	60	77
Testimonies	27	27
% of products w/ recommendations	55	72
% of FY 2001 rec.'s implemented	80	81
% of external products issued on time	98	98

Impact is Considered in Planning and Carrying Out Audits

- Environmental audit priorities are set within the context of a broader GAO strategic planning process [*see next slide*]
- Individual audits are prioritized in accordance with established "Congressional Protocols"
- GAO consults with other organizations to ensure it addresses the most significant issues
- "Design phase" helps to ensure that individual audits have:
  - Clear audit questions
  - A sound methodology
  - The right expertise and other tools

GAO
Accountability * Integrity * Reliability

Serving the Congress
GAO's Strategic Plan Framework

Mission

GAO exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people.

Themes

- Security and Preparedness
- Globalization
- Changing Economy
- Demographics
- Science and Technology
- Quality of Life
- Governance

Goals & Objectives

Provide Timely, Quality Service to the Congress and the Federal Government to . . .

Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People *related to . . .*

- Health care needs and financing
- Education and protection of children
- Work opportunities and worker protection
- Retirement income security
- Effective system of justice
- Viable communities
- Natural resources use and environmental protection
- Physical infrastructure

Respond to Changing Security Threats and the Challenges of Global Interdependence *involving . . .*

- Diffuse security threats
- Military capabilities and readiness
- Advancement of U.S. interests
- Global market forces

Help Transform the Federal Government's Role and How It Does Business to Meet 21st Century Challenges *by assessing . . .*

- Roles in achieving federal objectives
- Human capital and other capacity for serving the public
- Progress toward results-oriented, accountable, and relevant government
- Fiscal position and financing of the government

Maximize the Value of GAO by Being a Model Federal Agency and a World-Class Professional Services Organization *in the areas of . . .*

- Client and customer service
- Leadership and management focus
- Institutional knowledge and experience
- Process improvement
- Employer of choice

Core Values

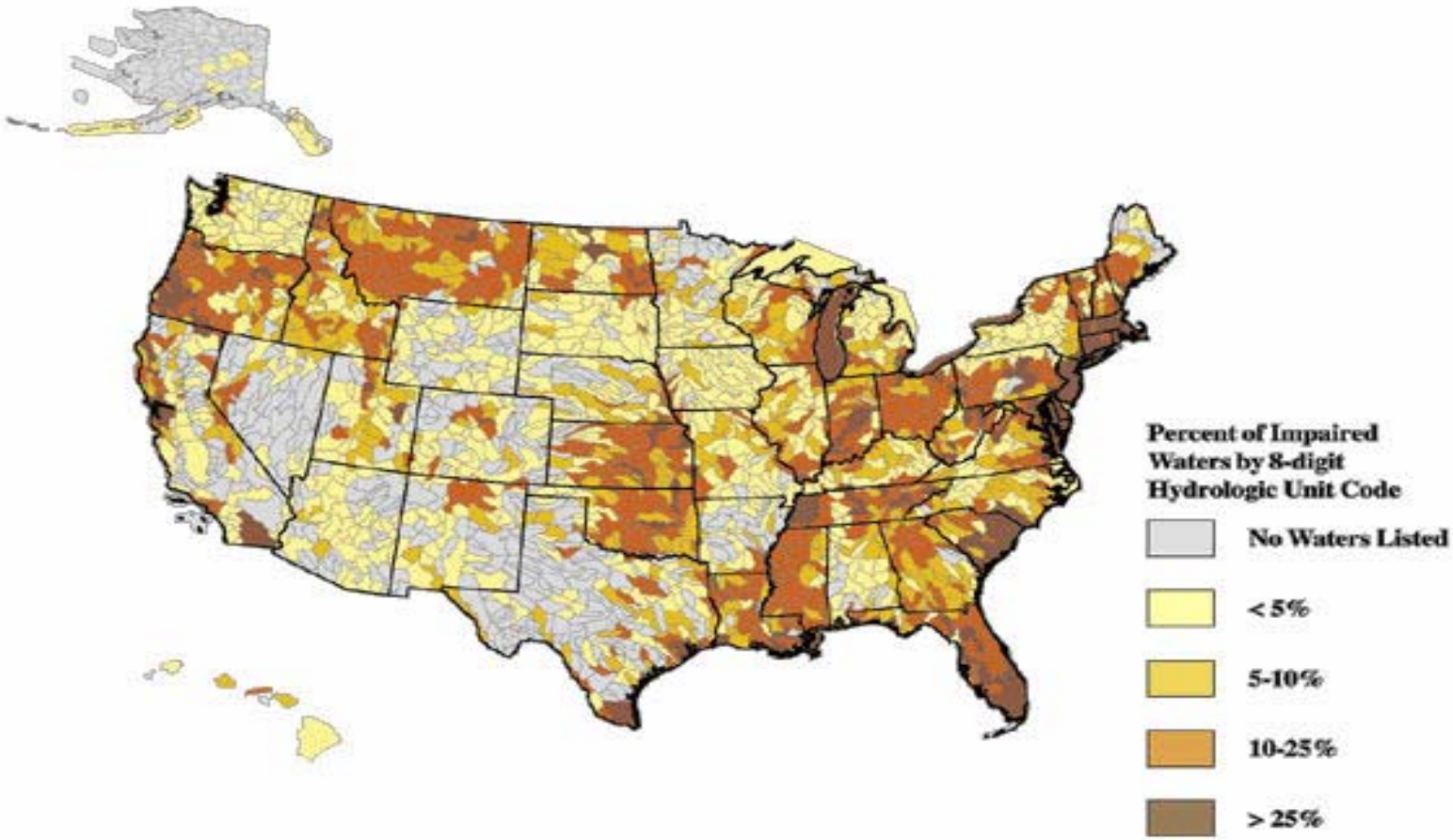
Accountability | **Integrity** | **Reliability**

Fiscal 2002-2007

Communicating the Audit's Message to the Busy Reader

- Communications analysts assist audit teams
- A "Highlights" page summarizes each report in a single page
- Graphics are systematically considered to enhance the message and improve readability [*see next slide*]
- Three-fourths of all environmental audits include recommendations
- A risk-based review process helps to ensure that audit findings are convincing and well-supported
- Departments' comments on all GAO audits help to ensure accuracy and fairness

Sample Graphic From Recent GAO Report on Water Pollution



Report Distribution Process Structured to Reach Key Audiences

- *The Congress*:
  - Audit teams often brief members of Congress and their staff on key findings
  - GAO managers often testify on audit findings at Committee hearings
- *Audited departments*:
  - Audit teams frequently meet with departmental officials
  - Departments are required by law to respond to GAO recommendations
- *General public*:
  - All GAO reports are available at www.gao.gov
  - Public outreach assisted by GAO's Office of Public Affairs

Post-issuance Follow-up on Departments' Implementation of GAO Recommendations

- "Recommendation Follow-up System" tracks departments' progress in implementing GAO recommendations
- Audit staff follow up informally with audited departments and Congressional Committees, as necessary