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MANAGEMENT REFORM

Elements of Successful Improvement Initiatives

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Statement

Management Reform: Elements of Successful Improvement Initiatives

Mr. Chairman and Members of the Subcommittee:

We are pleased to be here today to contribute to the Subcommittee's ongoing efforts to identify ways to improve the management and performance of the federal government. As you know, last January we issued a new volume of reports, the Performance and Accountability Series, outlining the major management challenges confronting our largest federal agencies and the substantial opportunities for improving their performance.[1] Many of the challenges discussed in that series represent long-standing, difficult, and complex problems that our work has shown will not be easily or quickly resolved. In fact, implementing and sustaining major change initiatives requires a cultural transformation for many agencies. Therefore, given the magnitude of the problems an agency may face, and the extensive effort and long period of time it can take before problems are fully resolved, progress must often be measured initially in terms of whether the agency has a well thought out management improvement initiative in place to guide its reform efforts.

As agreed with the Subcommittee, this morning we will discuss the elements that our wide-ranging work on federal management issues suggests are particularly important in implementing and sustaining management improvement initiatives that genuinely take root and eventually resolve the problems they are intended to fix. These elements are (1) a demonstrated leadership commitment and accountability for change; (2) the integration of management improvement initiatives into programmatic decisionmaking; (3) thoughtful and rigorous planning to guide decisions, particularly to address human capital and information technology issues; (4) employee involvement to elicit ideas and build commitment and accountability; (5) organizational alignment to streamline operations and clarify accountability; and (6) strong and continuing congressional involvement. Not surprisingly, the elements of successful management improvement initiatives that we will discuss today are consistent with the approaches shared by performance-based management efforts under the Government Performance and Results Act (Results Act) and quality management that we discussed in our July 29, 1999, statement for this Subcommittee.[2] Our statement today is based on our broad body of work and resulting knowledge of management issues, including our examination of the implementation of the Results Act and related initiatives, our reviews of selected National Partnership for Reinventing

[1] Major Management Challenges and Program Risks (GAO/OCG-99-SET, January 1999).

[2] Management Reform: Using the Results Act and Quality Management to Improve Federal Performance (GAO/T-GGD-99-151, July 29, 1999).

Government (NPR) recommendations, and our ongoing analyses of agency-specific improvement efforts, such as the Internal Revenue Service (IRS) modernization.

Demonstrated Leadership Commitment and Accountability for Change

Perhaps the single most important element of successful management improvement initiatives is the demonstrated commitment of top leaders to change. This commitment is most prominently shown through the personal involvement of top leaders in developing and directing reform efforts. Organizations that successfully address their long-standing management weaknesses do not "staff out" responsibility for leading change. Top leadership involvement and clear lines of accountability for making management improvements are critical to overcoming organizations' natural resistance to change, marshalling the resources needed in many cases to improve management, and building and maintaining the organizationwide commitment to new ways to doing business.

Commissioner Rossotti's efforts at IRS provide a clear example of leadership's commitment to change. The Commissioner has articulated a new mission for the agency, together with support for strategic goals that balance customer service and compliance with tax laws.[3] Moreover, the Commissioner has initiated a modernization effort that touches virtually every aspect of the agency, including business practices, organizational structure, management roles and responsibilities, performance measures, and technology. Commissioner Rossotti has assigned clear executive ownership of each of IRS' major initiatives and is using executive steering committees to provide oversight and accountability for driving the change efforts.

Sustaining top leadership commitment to improvement is particularly challenging in the federal government because of the frequent turnover of senior agency political officials. As a result, sustaining improvement initiatives requires commitment and leadership by senior career executives, as well as political leaders. Career executives can help provide the long-term focus needed to institutionalize reforms that political executives' often more limited tenure does not permit. In addition, the other elements of successful management improvement initiatives that we shall turn to shortly are important for institutionalizing reform initiatives.

[3]IRS' new mission statement reads, "Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all." IRS' supporting strategic goals are to (1) provide top quality service to each taxpayer, (2) provide service to all taxpayers by applying the law with integrity and fairness, and (3) increase productivity by providing a quality work environment for its employees.

Integration of Management Improvement Initiatives into Programmatic Decisionmaking

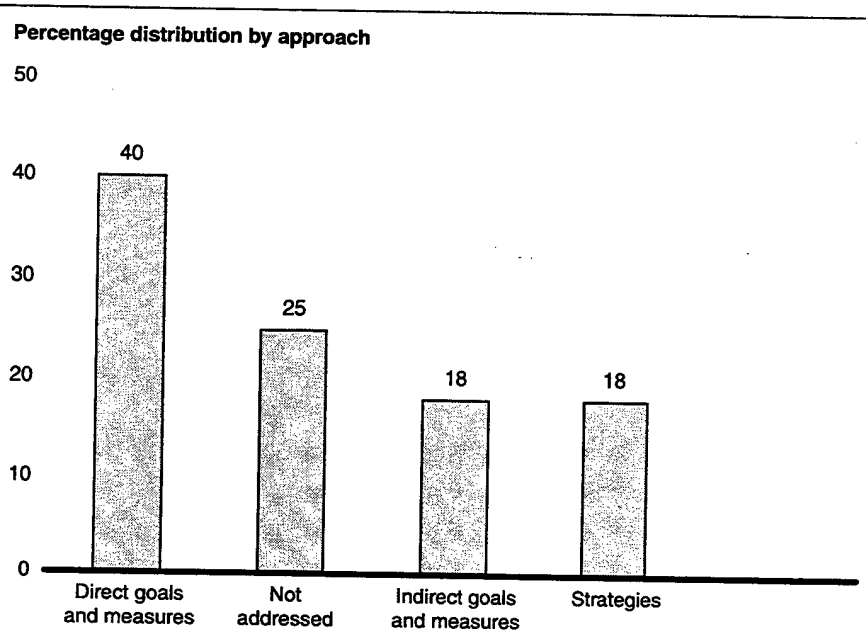
Traditionally, the danger to any management reform is that it can become a hollow, paper-driven exercise where management improvement initiatives are not integrated into the day-to-day activities of the organization. Thus, successful organizations recognize—and implement reform efforts on the basis of—the essential connection between sound management and the programmatic results those organizations hope to achieve.

The Results Act provides a ready-made statutory mechanism for making this essential connection, engaging Congress in a discussion of how and when management problems will be addressed, and helping to pinpoint additional efforts that may be needed. We have found that annual performance plans that include precise and measurable goals for resolving mission-critical management problems are important to ensuring that agencies have the institutional capacity to achieve their more results-oriented programmatic goals. Moreover, by using annual performance plans to set goals to address management weaknesses, agencies provide themselves and Congress with a vehicle—the subsequent agency performance reports—for tracking progress in addressing management problems and considering what, if any, additional efforts are needed.

Unfortunately, we found that agencies do not consistently address major management challenges and program risks in their fiscal year 2000 performance plans.[4] In those cases where challenges and risks are addressed, agencies use a variety of approaches, including setting goals and measures directly linked to the management challenges and program risks, establishing goals and measures that are indirectly related to the challenges and risks, or laying out strategies to address them. Figure 1 shows the distribution of the 24 agencies covered by the Chief Financial Officers Act and their different approaches to addressing management challenges and program risks in their annual performance plans.

[4]Managing for Results: Opportunities for Continued Improvements in Agencies' Performance Plans (GAO/GGD/AIMD-99-215, July 20, 1999).

Figure 1: Approaches Used to Address Management Challenges and Program Risks



Note: Numbers do not add up to 100 percent due to rounding.

Source: GAO analysis based on agencies' fiscal year 2000 performance plans.

IRS has important management reform initiatives underway to address long-standing management weaknesses, but it missed the opportunity to demonstrate these actions in its portion of the Department of the Treasury's fiscal year 2000 performance plan. For example, the Department of the Treasury's plan has no goals, measures, or strategies to address several of the high-risk areas[5] we have identified at IRS, including

- internal control weaknesses over unpaid tax assessments (We found that the lack of a subsidiary ledger impairs IRS' ability to effectively manage its unpaid assessments. This weakness has resulted in IRS inappropriately directing collection efforts against taxpayers after amounts owed have been paid.);
- the need to assess the impact of various efforts IRS has under way to reduce filing fraud;
- the need to improve security controls over information systems and address weaknesses that place sensitive taxpayer data at risk to both internal and external threats (Our high-risk update reported that IRS'

[5] These areas are characterized as "high-risk" because of their greater vulnerability to waste, fraud, abuse, and mismanagement.

controls do not adequately reduce vulnerability to inappropriate disclosure.); and

- weaknesses in internal controls over taxpayer receipts.

Similarly, the General Services Administration's (GSA) fiscal year 2000 annual performance plan does not address several long-standing problems identified by the GSA Inspector General. These problems include top management's lack of emphasis on ensuring that the internal controls are in place to deter fraud, waste, and abuse. GSA's plan also does not fully address issues raised by the Inspector General related to developing new management information systems and ensuring that automated information systems have the proper controls and safeguards. These omissions are significant because GSA's governmentwide oversight and service-provider role, its extensive interaction with the private sector, and the billions of taxpayer dollars involved in carrying out its activities, make it especially important that GSA's operations be adequately protected.

Thoughtful and Rigorous Planning to Guide Decisions

The magnitude of the challenges that many agencies face in addressing their management weaknesses necessitates substantive planning be done to establish (1) clear goals and objectives for the improvement initiative, (2) the concrete management improvement steps that will be taken, (3) key milestones that will be used to track the implementation status, and (4) the cost and performance data that will be used to gauge overall progress in addressing identified weaknesses. Our work across the federal government has found the effective use of human capital and information technology—both separately and, importantly, as they relate to one another—are areas where thoughtful and rigorous planning is needed if fundamental management improvements are to be made.

For example, we looked at the efforts of four agencies (the Departments of Agriculture, Health and Human Services, Interior, and Veterans Affairs) to both improve services and reduce staffing levels in their personnel offices through the better application of information technology.[6] The agencies planned to increase operating efficiencies and improve services by automating paper-based personnel processes. The agencies expected that new hardware and/or software technology would reduce paperwork and workload, thereby permitting sizable staff reductions. However, the agencies made the staffing reductions before much of the new automation was in place, and automation efforts had not been fully implemented as of

[6] Management Reform: Agencies' Initial Efforts to Restructure Personnel Operations (GAO/GGD-98-93, July 13, 1998).

late 1997. As a result, the agencies were struggling to achieve their efficiency and service improvement objectives.

On a more positive note, we recently reviewed the efforts of three agencies (the Postal Service, the Department of Veterans Affairs (VA), and the Park Service) to more strategically manage their facilities and assets by forming business partnerships with the private sector.[7] In each of the six partnerships that we reviewed, the agency built the expertise to engage in the partnership and make it successful. For example, the Department of Veterans Affairs established a separate organizational unit staffed with professionals experienced in management, architecture, civil engineering, and contracting to manage its partnerships.

With regard to planning for major technology projects, IRS has historically lacked disciplined and structured processes for developing and managing information technology. We reported in February 1998 that IRS had not clearly defined system modernization phases, nor had it adequately specified organizational roles, making it unclear who was to do what.[8] IRS' systems modernization challenges include completing a modernization blueprint to define, direct, and control future modernization efforts and establishing the management and engineering capability to build and acquire modernized systems. The key to effectively addressing these challenges is to ensure that long-standing modernization management and technical weaknesses are corrected before IRS invests large sums of modernization funds. As we have reported, IRS recently initiated appropriate first steps to address these weaknesses via its initial modernization expenditure plan that represents the first step in a long-term, incremental modernization program.[9]

The Census Bureau, through its effective use of technology in expanding the electronic availability of census data, demonstrates how federal agencies can leverage performance and customer satisfaction through the better use of technology. Before applying technology to its data dissemination efforts, the Bureau released massive amounts of data in printed reports. Now, by using the Internet as its principal medium for disseminating data, the Bureau is able to reduce its reliance on printed

[7] Public-Private Partnerships: Key Elements of Federal Buildings and Facility Partnerships (GAO/GGD-99-23, Feb. 3, 1999).

[8] Tax Systems Modernization: Blueprint Is a Good Start But Not Yet Sufficiently Complete to Build or Acquire Systems (GAO/AIMD/GGD-98-54, Feb. 24, 1998).

[9] Tax Systems Modernization: Results of IRS' Initial Expenditure Plan (GAO/AIMD/GGD-99-206, June 15, 1999).

materials, reach a wider audience, and provide its clients with information in a format that better meets their needs. The Bureau reports that its customers are responding positively to the shift, with significant growth in the number of customer hits on the Census Internet site, from about 10,000 per day in 1994 to more than 850,000 per day in 1999. The Bureau plans to use the Internet as its principal medium for releasing data from the 2000 Census.

Employee Involvement to Elicit Ideas and Build Commitment and Accountability

Successful management improvement efforts require the active involvement of managers and staff throughout the organization to provide ideas for improvements and supply the energy and expertise needed to implement changes. Employees at all levels of high-performing organizations participate in–and have a stake in–improving operational and program performance to achieve results. Our work has shown that high-performing organizations use a number of strategies and techniques to effectively involve employees, including (1) fostering a performance-oriented culture, (2) working to develop a consensus with unions on goals and strategies, (3) providing the training that staff need to work effectively, and (4) devolving authority while focusing accountability on results.

Fostering a performance-oriented culture requires agency management to communicate with staff throughout the organization to involve them in the process of designing and implementing change. Setting improvement goals is an important step in getting organizations across the government to engage seriously in the difficult task of change. The central features of the Results Act—strategic planning, performance measurement, and public reporting and accountability—can serve as powerful tools to help change the basic culture of government. Involving employees in developing and implementing these goals and measures can help direct a diverse array of actions to improve performance and achieve results. However, our survey of federal managers, conducted in late 1996 and 1997, indicates there is substantial room for improvement in this area. This survey found that only one-third of non-SES managers (as opposed to nearly three-fourths of the SES managers) reported they had been involved in establishing long-term strategic goals for their agencies.[10]

Employees in high-performing organizations understand the importance of and the connection between their performance and the organization's

[10] The Government Performance and Results Act: 1997 Governmentwide Implementation Will Be Uneven (GAO/GGD-97-109, June 2, 1997).

success.[11] The failure to constructively involve staff in an organization's improvement efforts means running the risk that the changes will be more difficult and protracted than necessary. For example, in the fall of 1997, the Nuclear Regulatory Commission's (NRC) Office of Inspector General surveyed NRC staff to obtain their views on the agency's safety culture. In its June 1998 report, the Inspector General noted that the staff had a strong commitment to protecting public health and safety but expressed high levels of uncertainty and confusion about the new directions in regulatory practices and challenges facing the agency. Employees who are confused about the direction their agency is taking will not be able to effectively focus on results or make as full a contribution as they might otherwise.

One way high-performing organizations can enhance employee involvement and gain agreement on an organization's goals and strategies is by developing partnerships with employee unions. The U.S. Postal Service's long-standing challenges in labor-management relations illustrate the importance of having a shared set of long-term goals and strategies agreed upon by managers, employees, and unions. As we have reported, labor-management relations at the Postal Service have been characterized by disagreements that have, among other things, hampered efforts to automate some postal systems that could have resulted in savings and helped the Service reach its performance goals.[12] Although there has been some progress, problems persist and continue to contribute to higher mail processing and delivery costs. To help the Postal Service resolve its problems, we have long recommended that the Service and its unions and management associations establish a framework agreement to outline common goals. We have also noted that the Results Act can provide an effective framework for union and management representatives to discuss and agree upon goals and strategies.

Employees' capabilities also play an important role in achieving performance improvements, and training is a key factor enabling employee involvement. Agencies that expect their employees to take greater responsibility and be held accountable for results must ensure that the employees have the training and tools they need to fulfill these expectations. In that regard, IRS is beginning to implement significant changes that will require training for frontline employees and their supervisors. For example, in lieu of hiring a large number of seasonal

[11] Major Management Challenges and Program Risks: A Governmentwide Perspective (GAO/OCG-99-1, January 1999).

[12] Major Management Challenges and Program Risks: U.S. Postal Service (GAO/OCG-99-21, January 1999).

employees to handle return processing workload during the annual filing season, IRS plans to increase the number of permanent employees and expand their job responsibilities to include compliance work that they can do after the filing season. Those employees will have to be cross-trained so that they can handle both their return processing and compliance responsibilities. Training is expected to be a key factor in IRS' efforts to provide top-quality customer service. Further, given the dynamic environment agencies face, employees need incentives, training, and support to help them continually learn and adapt. Our 1996/97 survey found that about 60 percent or more of the supervisors and managers reported that their agencies had not provided them with the training necessary to accomplish critical, results-oriented management tasks.

High-performing organizations also seek to involve and engage employees by devolving authority to lower levels of the organization. Employees are more likely to support changes when they have the necessary amount of authority and flexibility–along with commensurate accountability and incentives–to advance the agency's goals and improve performance. Allowing employees to bring their expertise and judgement to bear in meeting their responsibilities can help agencies capitalize on their employees' talents, leading to more effective and efficient operations and improved customer service.[13] Some federal agencies, such as the Social Security Administration (SSA), are exploring new ways to involve employees by devolving decisionmaking authority. Although the efficacy of this initiative has not been fully assessed, SSA has been implementing a pilot program to establish a "single decision maker" position. This program expands the authority of disability examiners, who currently make initial disability determinations jointly with physicians, and allows the single decision maker to make the initial disability determination and consult with physicians only as needed.[14]

Our work has shown that agencies can improve the extent to which they devolve authority for employees to make decisions and the extent to which they hold employees accountable for results. Our 1996/97 survey of federal managers found that less than one-third of non-SES managers felt that to a great or very great extent they had the decisionmaking authority needed to accomplish strategic goals. Likewise, only about half of the managers we

[13] Executive Guide: Effectively Implementing the Government Performance and Results Act (GAO/GGD-96-118, June 1996).

[14] SSA Disability Redesign: Actions Needed To Enhance Future Progress (GAO/HEHS-99-25, Mar. 12, 1999).

surveyed reported that they were being held accountable for program results.

Our work has also shown that agencies can do a better job of providing incentives to encourage employees to improve performance and achieve results. Only one-fourth of non-SES managers reported that to a great or very great extent employees received positive recognition from their agencies for efforts to help accomplish strategic goals. At the request of this Subcommittee, we are surveying federal managers again to follow up on whether there have been improvements in these critical areas.

Some agencies have explored new ways of devolving decisionmaking authority in exchange for operational flexibility and accountability for results. For example, in fiscal year 1996, the Veterans Health Administration (VHA) management structure was decentralized to form 22 Veterans Integrated Service Networks.[15] VA gave these networks substantial operational autonomy and the ability to perform basic decisionmaking and budgetary duties. VA made the networks accountable for results such as improving patient access, efficiency, and reducing costs. VA also established performance measures, such as increasing the number of outpatient surgeries, reducing the use of inpatient care, and increasing the number of high-priority veterans served to hold network and medical center directors accountable for results.

Organizational Alignment to Streamline Operations and Clarify Accountability

Successful management improvement efforts often entail organizational realignment to better achieve results and clarify accountability. For example, GSA has sought to improve its efficiency and effectiveness by changing its organizational structure to separate its policymaking functions from its operations that provide services. GSA recognized that it suffered from conflicting policymaking and service-providing roles and needed to replace its outmoded methods of delivering service. To address this issue, GSA established the Office of Policy, Planning, and Evaluation in 1995, which it later renamed the Office of Governmentwide Policy, to handle policy decisions separately from functions that deliver supplies or services. GSA believes that this realignment has improved efficiency and reduced the perception of conflict of interest that existed prior to the separation of its policymaking and service-delivery roles.

While GSA's efforts thus far are an important reform, additional opportunities for organizational realignment appear to exist. For example,

[15] VA Health Care: More Veterans Are Being Served, But Better Oversight Is Needed (GAO/HEHS-98-226, Aug. 28, 1998).

the GSA Inspector General has expressed concerns that GSA's organization and management structure has not kept pace with GSA's downsizing, streamlining, and reform efforts. In addition, the Inspector General has said that GSA's organizational structure does not seem to match the responsibility for managing programs with the authority to do so. As a result, for example, GSA has faced situations where regions (which operate independently) have taken divergent positions on similar issues, according to the Inspector General.

IRS' ongoing efforts provide another example of the importance of aligning organizational structures. As Commissioner Rossotti has stated, IRS' current cumbersome organizational structure and inadequate technology are the principal obstacles to delivering dramatic improvements in customer service and productivity. The Commissioner is reorganizing IRS with the aim of building an organization designed around taxpayer groups and creating management roles with clear responsibilities. One of the first organizational realignments taking place is in the Office of the Taxpayer Advocate. This office is intended to, among other things, help taxpayers who cannot get their problems resolved through normal IRS channels. Formerly, the Advocate's Office had to rely on functional groups within IRS, like examination and collection, to provide most of its program resources—including staff, space, and equipment.[16] When functional needs conflicted with Advocate Office needs, there was no assurance that advocate needs would be met. In the new organization, all advocate program resources will be controlled and managed by the Taxpayer Advocate. By organizing this way, IRS hopes to improve both program efficiency and service to taxpayers.

The organizational realignments at GSA and IRS are consistent with a more general exploration under way to use streamlined and clarified organizational arrangements to help enhance accountability and improve performance. For example, building on reform efforts in the United Kingdom and other countries, the Administration has proposed creating Performance-Based Organizations (PBOs) in which selected agencies that deliver measurable services receive greater organizational autonomy in exchange for heightened accountability for results on the part of top and senior leadership. Last year, in an attempt to address significant management and accountability problems with federal student financial aid programs, Congress enacted the first PBO, the Office of Student Financial Assistance, within the Department of Education. We have

[16] IRS Management: IRS Faces Challenges as it Restructures the Office of the Taxpayer Advocate (GAO/GGD-99-124, July 15, 1999).

identified the management of student financial aid programs, with more than $150 billion in outstanding student loans, as being at high-risk to waste, fraud, abuse, and mismanagement.

The PBO structure exemplifies new directions in accountability for the federal government because the PBO's Chief Operating Officer, who reports to the Secretary of Education, is held directly and personally accountable, through an employment contract, for achieving measurable organizational and individual goals. The Chief Operating Officer is appointed by the Secretary of Education to a minimum 3-year and a maximum 5-year term, and may receive a bonus for meeting the performance goals or be removed for failing to meet them.

The Office of Student Financial Assistance was provided with increased flexibility for procurement and personnel management, and key managers are to be held directly accountable for performance objectives that include (1) improving customer satisfaction; (2) providing high quality cost-effective services; and (3) providing complete, accurate, and timely data to ensure program integrity. The Chief Operating Officer is to enter into annual performance agreements containing measurable organization and individual goals with key managers, who can receive a bonus or can also be removed.

An additional accountability mechanism is that the Chief Operating Officer and the Secretary of Education are required to agree on, and make public, a 5-year performance plan that establishes the Office's goals and objectives. To further underscore accountability issues, the PBO's Chief Operating Officer is to annually prepare and submit to Congress, through the Secretary, a report on the performance of the PBO. The report is to include an evaluation of the extent to which the Office met the goals and objectives contained in the 5-year performance plan. In addition, the annual report is to include (1) an independent financial audit, (2) applicable financial and performance requirements under the Chief Financial Officers Act and the Results Act, (3) the results achieved by the Office relative to its goals, (4) an evaluation of the Chief Operating Officer's performance, (5) recommendations for legislative and regulatory changes to improve service and program integrity, and (6) other information as detailed by the Director of the Office of Management and Budget.

Strong and Continuing Congressional Involvement

Finally, Congress plays a crucial role in management improvement efforts throughout the executive branch through its legislative and oversight capacities. On a governmentwide basis, Congress, under the bi-partisan leadership of this Committee and the House Government Reform Committee, has established a statutory framework consisting of requirements for goal-setting and performance measurement, financial management, and information technology management, all aimed at improving the performance, management, and accountability of the federal government. Through the enactment of the framework and its efforts to foster the framework's implementation, Congress has, in effect, served as an institutional champion for improving the management of the federal government, providing a consistent focus for oversight and reinforcement of important policies. On an agency-specific basis as well, support from the Congress has proven to be critical in instituting and sustaining management reforms, such as those taking place at IRS, GSA, and elsewhere across the federal government.

Congress, in its oversight role, can monitor management improvement initiatives and provide the continuing attention necessary for reform initiatives to be carried through to their successful completion. Information in agencies' plans and reports produced under the Results Act, high quality financial and program cost data, and other related information, can help Congress in targeting its oversight efforts and identifying opportunities for additional improvements in agencies' management. In this regard, we have long advocated that congressional committees of jurisdiction hold augmented oversight hearings on each of the major agencies at least once each Congress. Congress could examine, for example, the degree to which agencies are building the elements of successful management improvement initiatives that we have discussed today into their respective management reform efforts. Such hearings will further underscore for agencies the importance that Congress places on creating high-performing government organizations. Also, through the appointment and confirmation process, the Senate has an added opportunity to make clear its commitment to sound federal management and explore what prospective nominees plan to do to ensure that their agencies are well-managed and striving to be high-performing organizations.

In summary Mr. Chairman, serious and disciplined efforts are needed to attack the management problems confronting some of our largest agencies. Successful management improvement efforts often contain a number of common critical elements, including top leadership commitment and accountability, the integration of management

improvement initiatives into programmatic decisions, planning to chart the direction the improvements will take, employee involvement in the change efforts, organizational realignment to streamline operations and clarify accountability, and congressional involvement and oversight. Experience has shown that when these elements are in place, lasting management reforms are more likely to be implemented that ultimately lead to improvements in the performance and cost-efficiency of government.

Mr. Chairman, this concludes our prepared statement. We would be pleased to respond to any questions that you or other Members of the Subcommittee may have.

Contacts and Acknowledgement

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