



October 2021

COVID-19

Federal Agencies' Initial Reentry and Workplace Safety Planning

GAO@100 Highlights

Highlights of [GAO-22-104295](#), a report to congressional addressees.

Why GAO Did This Study

The federal government employs approximately 2.8 million civilian workers, a workforce that plays an important role in maintaining vital government services. The White House, OMB, and other cognizant agencies issued guidance to support federal agencies as they developed tailored plans for bringing the federal workforce back to offices and safely conducting on-site work.

The CARES Act included a provision for GAO to monitor and oversee the federal government's response to the COVID-19 pandemic. This report (1) examines agencies' approaches to initial reentry planning, (2) assesses the extent to which agencies' workplace safety plans are consistent with federal guidance, and (3) examines the coordination and oversight of federal reentry and workplace safety planning across the government.

GAO analyzed federal guidance from cognizant agencies to identify crosscutting themes for reentry planning, and reviewed OMB guidance on workplace safety principles. GAO assessed workplace safety plans, reentry plans, and relevant documentation from the 24 CFO Act agencies against the themes and principles identified in guidance and interviewed agency officials. GAO also reviewed guidance to identify oversight and coordination responsibilities and reviewed prior GAO work on pandemic preparedness and interagency collaboration.

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What GAO Found

Federal agencies adopted a maximum telework posture following the March 2020 national emergency declaration related to COVID-19. In April 2020, Office of Management and Budget (OMB) guidance established a framework for agencies to plan for the reentry of employees to the workplace and cognizant agencies issued guidance in 2020 on how to plan for the eventual return of the workforce to office locations. In response to the call for office reentry, the 24 Chief Financial Officer (CFO) Act agencies developed reentry plans. Agencies' 2020 reentry plans varied considerably. All the agencies developed phased approaches for reentry, though agencies did not progress through the established phases at the same rate and the characteristics of each phase differed by agency. None of the agencies' plans consistently covered all aspects of recommended federal guidance. For example, reentry planning documents for 10 or more agencies did not fully address employee training on reentry, office ventilation controls, and face covering requirements, as recommended by federal guidance.

In January 2021, the new administration established the Safer Federal Workforce Task Force (Task Force) to provide guidance to agencies and required a 25 percent capacity limit for federal buildings, subject to exceptions with approval. It also issued guidance directing agencies to submit plans addressing a set of model workplace safety principles to the Task Force. Agencies' workplace safety plans, in contrast to initial reentry plans, were generally consistent with the updated federal guidance. Agencies' plans cited most safety principles described in the guidance, including the occupancy limit and additional safety measures to protect the workforce, such as face mask requirements and optimized ventilation and air filtration. Agencies also established COVID-19 coordination teams, as required by January 2021 guidance. These teams developed and monitored agency plans, led decision-making regarding safety procedures and exceptions, and coordinated with external groups, including the Task Force.

Federal oversight and coordination were limited for 2020 reentry planning but increased under 2021 guidance related to workplace safety. Initial reentry guidance did not include clear oversight roles and responsibilities. As a result, there was no government-wide oversight or review of initial agency reentry plans. Guidance issued in January 2021 established model safety principles and specific roles for the Task Force, directing Task Force members to guide and oversee agency COVID-19 workplace safety efforts. This increased clarity and oversight and supported consistency in workplace safety planning. The Task Force also used approaches to coordinate workplace safety planning that GAO previously identified as beneficial to support and sustain effective interagency collaboration. For example, the Task Force is made up of relevant participants, including agencies with expertise in health, emergency response, and employee safety. The Task Force supported agencies' COVID-19 response efforts and contributed input to agency workplace safety plans. Updated guidance released in June 2021 indicates that the Task Force and its members plan to continue these oversight and coordination efforts for continued workplace safety and updated reentry planning.

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Abbreviations

CDC	Centers for Disease Control and Prevention
CFO	Chief Financial Officers
COVID-19	Coronavirus Disease 2019
FEB	Federal Executive Board
GSA	General Services Administration
OMB	Office of Management and Budget
OPM	Office of Personnel Management
OSHA	Occupational Safety and Health Administration
Task Force	Safer Federal Workforce Task Force
Treasury	Department of the Treasury

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October 25, 2021

Congressional Addressees

The Coronavirus Disease 2019 (COVID-19) pandemic has affected nearly all aspects of society, including the federal workforce. As the nation's largest employer, the federal government employs approximately 2.8 million civilian workers. The federal workforce plays an important role in maintaining vital government services, including protecting the public from security threats during emergencies. In addition, federal employees perform numerous critical functions across multiple mission areas that range from processing federal tax returns to distributing benefits to individuals and businesses for various social and economic programs to safeguarding our borders.

Upon declaration of the national emergency related to COVID-19 on March 13, 2020, and the release of subsequent guidance, federal agencies adopted a maximum telework posture, only allowing on-site work for limited agency operations.¹ As a result, many federal employees, including employees who had not historically done so, shifted to remote work and telework during the early days of the COVID-19 pandemic. In April 2020, the White House and Centers for Disease Control and Prevention (CDC) issued *Opening Up America Again*, which, among other things, included a framework for moving away from maximum telework and the reentry of employees back to their workplaces.² In response to this guidance, federal agencies developed plans for the reentry of their workforce and the safety of on-site work, and some agencies began bringing employees back to their workplaces.

Subsequently, in January 2021, the Safer Federal Workforce Task Force (Task Force), comprised of agencies with expertise specific to government-wide coordination and pandemic response, was established

¹Proclamation No. 9994, *Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak*, 85 Fed. Reg. 15337 (Mar. 18, 2020). Office of Management and Budget, *Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19*, Memorandum M-20-16 (Washington, D.C.: Mar. 17, 2020).

²White House and Centers for Disease Control and Prevention, *Opening Up America Again* (Washington, D.C.: Apr. 16, 2020).

through executive order.³ The Office of Management and Budget (OMB) issued a memorandum operationalizing this executive order and directed agencies to generally limit the occupancy of federal offices to 25 percent, mandate mask-wearing and physical distancing, and develop plans detailing their adoption of additional safety principles.⁴ Agencies subsequently developed workplace safety plans from January to April 2021 to replace existing agency reentry plans, based on this standardized set of safety principles.

In June 2021, new federal guidance directed agencies to submit updated workplace safety plans to the Task Force, based on revised guidance from the CDC, as well as agency schedules for reentry and longer-term agency post-reentry policies, which would be reviewed by OMB.⁵ Since then, further guidance has been released in response to more recent updates to CDC guidance.

The CARES Act includes a provision for us to report on our ongoing monitoring and oversight efforts related to the COVID-19 pandemic.⁶ This

³The Task Force is co-chaired by the heads of the Office of Personnel Management, General Services Administration, and the COVID-19 Response Coordinator. Member organizations are the Office of Management and Budget, Centers for Disease Control and Prevention, Department of Veterans Affairs, Federal Emergency Management Agency, Federal Protective Service, and United States Secret Service. Exec. Order No. 13991, *Protecting the Federal Workforce and Requiring Mask-Wearing*, 86 Fed. Reg. 7045 (Jan. 25, 2021).

⁴Office of Management and Budget, *COVID-19 Safe Federal Workplace: Agency Model Safety Principles*, Memorandum M-21-15 (Washington, D.C.: Jan. 24, 2021).

⁵The updated guidance released by OMB, Office of Personnel Management (OPM), and General Services Administration (GSA) on June 10, 2021, rescinded the initial reentry guidance from April 2020. OMB and OPM, *Aligning Federal Agency Operations with the National Guidelines for Opening Up America Again*, Memorandum M-20-23 (Washington, D.C.: Apr. 20, 2020). The updated guidance also established new guidelines for agency plans for return to the workplace. OMB, OPM, and GSA, *Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment*, Memorandum M-21-25 (Washington, D.C.: June 10, 2021).

⁶Pub. L. No. 116-136 § 19010, 134 Stat. 281, 579-81 (2020).

report is part of our body of work in response to the CARES Act.⁷ It focuses on the federal government’s response to the COVID-19 pandemic, particularly as it relates to the federal workforce. In this report, we (1) examine agencies’ approaches to initial reentry planning, (2) assess the extent to which agencies’ workplace safety plans are consistent with federal guidance, and (3) examine actions taken to coordinate and oversee federal reentry and workplace safety planning across the government.⁸

To address our first objective, we analyzed 2020 federal guidance on reentry from the White House and cognizant agencies including OMB, CDC, the Occupational Safety and Health Administration (OSHA), the General Services Administration (GSA), and the Office of Personnel Management (OPM) to identify crosscutting themes for reentry planning, as shown in figure 1. We reviewed reentry documentation developed by the 24 Chief Financial Officers (CFO) Act agencies in 2020, including reentry plans and frameworks, human resources guidance, internal agency communications, and other related documents. We assessed agencies’ reentry documentation against the themes we identified in federal guidance. This assessment was completed by one analyst on the team, and then reviewed by a second independent analyst. In cases where the second analyst disagreed with the initial analyst’s judgment, both analysts discussed the content to make a decision.

⁷We regularly issue government-wide reports on the federal response to COVID-19. For the latest report, see GAO, *COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity*, [GAO-21-551](#) (Washington, D.C.: July 19, 2021). Our next government-wide report will be issued on October 27, 2021 and will be available on GAO’s website at <https://www.gao.gov/coronavirus>.

⁸The term “agencies” is used in this report to refer to the 24 agencies that fall under the Chief Financial Officers (CFO) Act of 1990, as amended. The 24 CFO Act agencies are Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Interior, Justice, Labor, State, Transportation, Treasury, and Veterans Affairs, National Aeronautics and Space Administration, Environmental Protection Agency, U.S. Agency for International Development, General Services Administration, National Science Foundation, Nuclear Regulatory Commission, Office of Personnel Management, Small Business Administration, and Social Security Administration. 31 U.S.C. § 901(b).

Figure 1: Themes in 2020 Federal Guidance Pertaining to the Reentry of Employees to Offices during the COVID-19 Pandemic

Theme	2020 Guidance				
	Centers for Disease Control and Prevention, Interim Guidance for Businesses and Employers (first published in Feb. 2020) ^a	White House and Centers for Disease Control and Prevention, Opening Up America Again (April 16, 2020)	Office of Management and Budget/Office of Personnel Management Memorandum M-20-23 (April 20, 2020)	Occupational Safety and Health Administration Guidance on Returning to Work (June 17, 2020)	General Services Administration, Return to Workplace Strategy Book (September 9, 2020)
Incorporating local conditions into reentry decisions	●	●	●	●	●
Categorize employees based on nature of work and tailor risk mitigation measures accordingly	●	▨	●	●	▨
Communication and training of employees	●	▨	●	●	●
Workforce accommodations	●	●	●	●	▨
Protocols to identify and contain potential infection	●	●	●	●	▨
Provisions to prevent the spread of COVID-19 within the physical workplace	●	●	●	●	●

● Theme described in guidance
 ▨ Theme not mentioned in guidance

Source: GAO analysis of 2020 federal reentry guidance. | GAO-22-104295

^aThis guidance was first published on the CDC website in February 2020 and then updated throughout the year.

To address our second objective, we reviewed OMB Memorandum 21-15 (M-21-15), COVID-19 Safe Federal Workplace: Agency Model Safety Principles, to identify safety principles agencies were asked to respond to in their workplace safety plans. We analyzed workplace safety plans developed by the 24 CFO Act agencies between January and April 2021 to determine the extent to which they addressed the principles outlined in the OMB guidance. This assessment was completed by one analyst on the team, and then reviewed by a second independent analyst. In cases where the second analyst disagreed with the initial analyst’s judgment,

both analysts discussed the content to make a decision. To address our third objective, we analyzed the federal guidance on reentry and workplace safety noted above to identify the roles and responsibilities assigned to OMB, OPM, and GSA. We also reviewed our prior work on pandemic preparedness and leading practices for effective interagency collaboration.⁹

For all three objectives, we obtained additional information related to reentry, workplace safety, and coordination efforts from agency officials within the 24 CFO Act agencies and OMB staff both in writing and through interviews. To characterize agency actions throughout this report, we use “nearly all” to represent 21 to 24 agencies; “most” for 16 to 20 agencies; “many” for 11 to 15 agencies; “several” for six to 10 agencies; and “some” for three to five agencies.

We conducted this performance audit from April 2020 to October 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The White House and cognizant federal agencies—including CDC, OMB, OPM, OSHA, and GSA—responded to the COVID-19 emergency by issuing guidance on how to plan for the eventual return of the workforce to office locations. Guidance documents issued by these agencies from March 2020 through September 2020 include:

- ***CDC Interim Guidance for Businesses and Employers.*** First published on the CDC website in February 2020 and then updated throughout the year, this guidance provided recommendations for consideration to prevent workplace exposures to COVID-19, help maintain healthy working environments, and support safe business

⁹GAO, *Federal Workforce: Key Considerations for Agencies Returning Employees to Workplaces during Pandemics*, [GAO-20-650T](#) (Washington, D.C.: June 25, 2020); *Managing for Results: Key Consideration for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012); and *Influenza Pandemic: Sustaining Focus on the Nation’s Planning and Preparedness Efforts*, [GAO-09-334](#) (Washington, D.C.: Feb. 26, 2009).

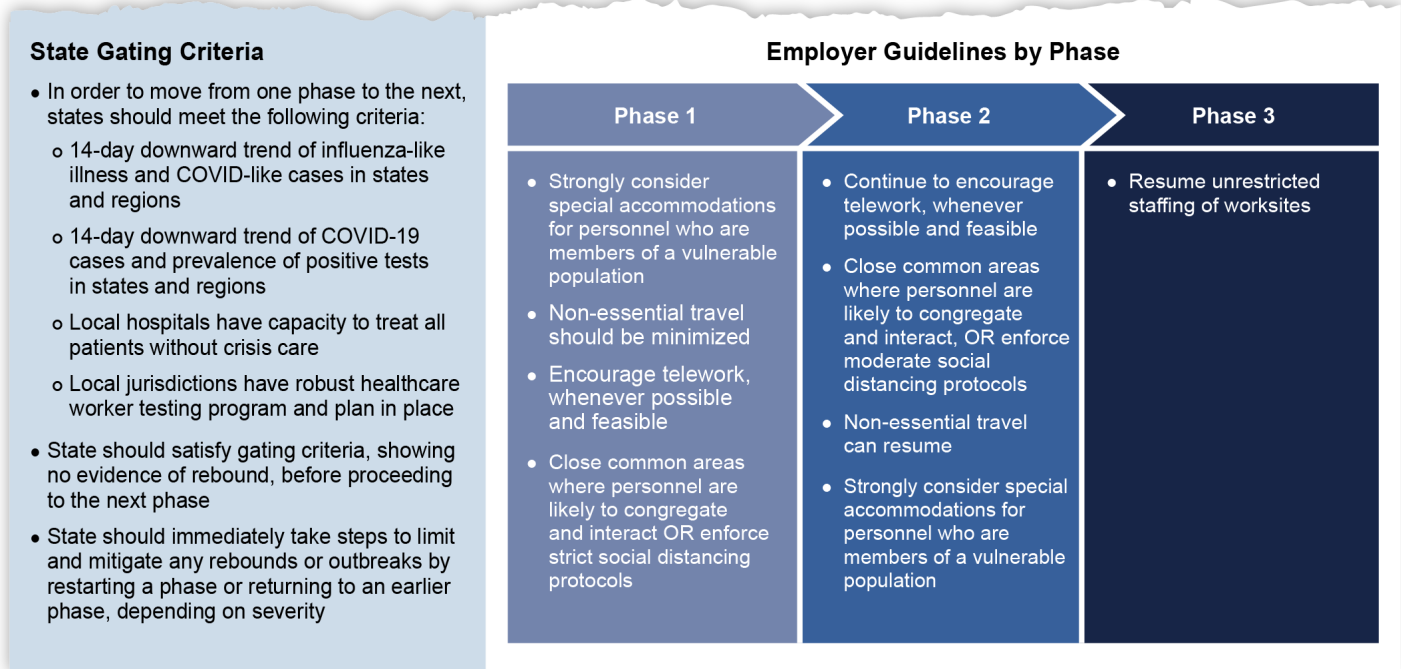
operations.¹⁰ The guidance focused on non-health care businesses and employers, and emphasized the importance of developing operational plans that are specific to workplaces, are mindful of potential work exposures, and include control measures to prevent future exposures.

- **White House and CDC, Opening Up America Again.** On April 16, 2020, the White House and CDC released a framework for reopening businesses (including federal agencies) and moving away from maximum telework. This framework recommended states use specific criteria to proceed through phases for reopening, as shown in figure 2.¹¹ The guidance listed specific actions employers (including federal agencies) could take, depending on the state phasing determination. It also stated that reentry plans should be customizable for the specific mission of employers.

¹⁰Centers for Disease Control and Prevention, *Interim Guidance for Business and Employers*. Accessed July 7, 2020, <https://www.cdc.gov/coronavirus/2019-ncov/community/guidance-business-response.html>.

¹¹Prior to moving to the next phase in reopening, the framework recommends that the region or state satisfy criteria that demonstrate improvement in COVID-19 cases and hospital capacity, namely that: (1) influenza-like illnesses and COVID-like cases of illness must trend downward for 14 days; (2) documented COVID-19 cases and prevalence of positive tests must trend downward for 14 days (while not decreasing the overall number of tests); and (3) local hospitals must have the capacity to treat all patients without crisis care and jurisdictions must have a robust health care worker testing program and plan in place.

Figure 2: White House and Centers for Disease Control and Prevention, Opening Up America Again, Guidelines for Phased Reentry, April 2020



Source: GAO analysis of White House and Centers for Disease Control and Prevention guidance. | GAO-22-104295

- **OMB and OPM Memorandum M-20-23.** On April 20, 2020, OMB and OPM issued M-20-23, Aligning Federal Agency Operations with the National Guidelines for Opening Up America Again, to operationalize the White House’s guidance for federal agencies. The guidance included five operational areas for agencies to consider during their transition to normal operations, including:
 - **Geographic-based decisions.** Federal agencies were to consider relevant state and local conditions when making decisions about operations. Specifically, M-20-23 directed agencies to use the phasing framework established under the guidelines for Opening Up America Again and use phasing determinations at the regional, state, and local level to inform reentry decisions for federal offices, where appropriate.
 - **Telework status guidelines.** The guidance notes that agency heads should revisit telework policies and agreements while retaining the needed flexibility during the response.

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- **Personnel guidelines.** Personnel guidelines included items such as precautions agencies were to take for vulnerable populations at higher risk of severe illness from COVID-19 and steps for employees and contractors to follow if they developed symptoms.¹²
 - **Facilities, service, and operations guidelines.** When planning for continued facility operations, agencies were to consider the availability of cleaning and hygiene supplies and workspace configurations to support social distancing.
 - **Travel guidelines.** The guidance stated that agencies could reconsider travel limitations in place following the emergency declaration based on their mission needs and by following the guidelines for Opening Up America Again.

M-20-23 also directed agencies to report their operational status to OMB and OPM and noted that OMB and OPM would convene agency heads, or representatives, to bring further consistency to regional decisions.

- **OSHA Guidance on Returning to Work.** On June 18, 2020, OSHA issued guidance with strategies to enhance the safety of employees in the workplace, including basic hygiene, social distancing, isolation and identification of infected employees, workplace flexibilities, and training.¹³
- **GSA's Return to Workplace Strategy Book.** On September 9, 2020, GSA issued a Return to Workplace Strategy Book, providing a compilation of information for agencies' consideration as federal employees return to GSA-owned and leased buildings.¹⁴ The guidance included such topics as business planning, workplace behavior and operations, facility readiness, and signage.

The new administration issued guidance focused on workplace safety at federal agencies in January 2021:

¹²Vulnerable populations included individuals with serious underlying health conditions and elder employees.

¹³Occupational Safety and Health Administration, *Guidance on Returning to Work*, OSHA 4045-06 2020 (Washington, D.C.: June 17, 2020).

¹⁴General Services Administration, *Return to Workplace Strategy Book* (Washington, D.C.: Sept. 9, 2020).

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- **Executive Order on Protecting the Federal Workforce and Requiring Mask-Wearing.** On January 20, 2021, the White House issued an executive order to protect the federal workforce and those interacting with the federal workforce.¹⁵ The executive order introduced new measures to stop the spread of the virus, including (1) requiring federal employees to wear masks, maintain physical distance, and adhere to public health measures in all federal buildings and (2) establishing a Safer Federal Workforce Task Force (Task Force) to provide ongoing guidance to heads of agencies on the operation of the government, the safety of its employees, and the continuity of government functions during the COVID-19 pandemic, in accordance with public health best practices.
 - **OMB Memorandum M-21-15.** On January 24, 2021, OMB operationalized the January 20, 2021 executive order with M-21-15, which directed agencies to develop workplace safety plans based on model safety principles described within the document, including mask-wearing and physical distancing. The memorandum also directed agencies to establish internal agency COVID-19 coordination teams to provide oversight and coordination of COVID-19 workplace safety.

After first becoming available in December 2020 for health care and frontline essential workers, by June 2021, COVID-19 vaccines were more prevalent and the CDC issued updated guidance with relaxed restrictions related to mask-wearing and physical distancing for vaccinated individuals. Subsequently, OMB, OPM, and GSA issued M-21-25, Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment. This memorandum directed agencies to submit updated workplace safety plans that incorporate the new CDC

¹⁵Exec. Order No. 13991, *Protecting the Federal Workforce and Requiring Mask-Wearing*, 86 Fed. Reg. 7045 (Jan. 25, 2021).

guidance to the Task Force for review.¹⁶ Additionally, M-21-25 directed agencies to prepare phased schedules for increased workplace reentry and post-reentry policies for review by OMB, based on forthcoming principles established by the President's Management Council working group.¹⁷

Agencies' Initial Reentry Planning Varied and Did Not Consistently Cover All Aspects of Federal Guidance

Agencies' Approaches to Planning for Reentry Varied

Agencies' approaches to reentry planning in 2020 varied in several ways including the characteristics of their phases for reentry, how decisions about movement between phases were made, the function and membership of agencies' reentry working groups, and the content of their reentry plans.

- **Phased approaches.** All the agencies developed phased approaches for reentry. Agencies did not progress through the established phases

¹⁶Updated model safety principles, released by the Task Force on July 29, 2021, limited mask requirements for vaccinated employees and contractors in federal buildings to areas of high or substantial transmission, and required federal agencies to confirm the vaccination status of employees, contractors, and visitors. Agencies were required to establish COVID-19 testing programs for employees and contractors who were not fully vaccinated. Employees and contractors who were not fully vaccinated were required to wear a mask, physically distance, comply with testing requirements, and abide by restricted travel policies. Visitors to federal agencies were to provide information on their vaccination status or recent test results and comply with requisite safety protocols. Safer Federal Workforce Task Force, *COVID-19 Workplace Safety: Agency Model Safety Principles* (Washington, D.C.: July 29, 2021). On September 13, 2021, the Task Force released an additional update to the model safety principles, requiring that all federal employees be vaccinated by November 22, 2021, with limited exceptions. Vaccination of federal contractors will also generally be required. Regular agency screening and testing of employees and contractors is no longer required, though agencies may implement these measures for employees and contractors, as needed. Safer Federal Workforce Task Force, *COVID-19 Workplace Safety: Agency Model Safety Principles* (Washington, D.C.: Sept. 13, 2021).

¹⁷The President's Management Council is comprised of Chief Operating Officers of major federal agencies and oversees implementation of government-wide management policies and programs.

at the same rate and the characteristics of each phase differed by agency. Some variation is to be expected based on agencies' missions and because progression between each reentry phase was to be informed by state and local guidance as well as local trends in reported COVID-19-like symptoms, documented COVID-19 cases, and availability of hospital beds. Additionally, state and local restrictions varied considerably; some states established stay-at-home orders, for example, while others did not. In addition, almost half of all states did not implement mask mandates.

OMB staff told us these variations may have been one factor contributing to inconsistent phasing decisions as some agencies relied mainly on state and local guidance to inform reentry decisions, while others conducted their own internal analysis of state and local data for decision-making. However, this inconsistency means that government employees located in the same area, but working for different agencies, might have been subject to different safety protocols. For example, in the National Capitol Region, some agencies remained in a maximum telework posture throughout the response. Many other agencies in our review progressed as far as Phase 2 of their reentry plans, which generally allowed for greater on-site presence. The dates of the phasing changes for agencies in our review ranged from June through September 2020.

Additionally, many agencies allowed components to customize agency-wide reentry frameworks to ensure relevance to local conditions and the individual missions of components. Procedures for reentry may have varied depending on the location and function of agency components. The Department of the Treasury (Treasury), as an example, is comprised of 600 offices around the country. Treasury officials used White House and OMB guidance as a starting point for developing a high-level agency framework. They then distributed this framework to bureaus for use in developing their own more specific and detailed guidance and plans. The Department of the Interior decentralized the development of reentry plans, delegating the full responsibility for reentry planning to its components given the diversity of work conducted across the agency.

Agencies also varied in terms of the overall percentage of employees they allowed to return to the workplace in each phase. Although many agencies identified capacity limits for the return of staff to the office within each phase, several did not. Instead, they identified categories of employees for return. Among those agencies that developed capacity limits, the limits differed considerably. Capacity limits among agencies for the first phase of reentry ranged from 10 to 40 percent,

and from 25 to 80 percent for the second phase. This variation meant that agency offices in the same location might be in the same phase but the proportion of on-site employees in each office could differ drastically depending on the characteristics of the agency's reentry plan.

- **Delegation of decision-making authority for movement between phases.** Agencies varied in the delegation of decision-making authority for movement between phases. Several agencies delegated complete authority to components for determining when to move to the next phase of reentry. At the Department of Defense, for example, reentry decisions were made by installation commanders and leadership based on local and regional conditions and mission requirements. Leaders there also had authority to customize protective measures based on the needs of individuals in their workforce. In contrast, several agencies made these decisions at the headquarters level. For example, the Department of Education Acting Assistant Secretary for Finance and Operations had the ultimate responsibility for decisions to open regional or field offices. The Department of Transportation Assistant Secretary for Administration, with the concurrence of the Office of the Secretary of Transportation, had responsibility for confirming that gating criteria were satisfied prior to movement between phases.

The remainder of agencies adopted a hybrid approach, in which component leadership at the headquarters level prepared and subsequently reviewed proposals for movement between phases. For example, at the Small Business Administration, component leadership developed proposals for changes in status in consultation with the Administrator's Command Center, an agency-level response team comprised of executives and subject matter experts. The component leaders then submitted these proposals to the Administrator for review and approval.

- **Function and membership of agency working groups.** Agencies generally established working groups to manage and coordinate activities in response to the COVID-19 pandemic, but the function and membership of these working groups varied by agency. Some agency working groups functioned as the primary decision-making body for agency-wide reentry processes, while others served as an advisory body for agency leadership. Additionally, whether or not senior agency and component leadership were involved with the working group varied depending on the decision-making authority of the working group. For example, the Department of Transportation assembled a working group comprised of senior-level agency officials

who initially met daily to discuss the agency's response to the pandemic and to make decisions related to reentry planning. At the Department of Energy, safety and health professionals comprised a working group that compiled and presented data and other contextual information to senior leadership for decision-making.

- **Content and structure of reentry plans.** The content and structure of agency plans varied considerably. While some agencies had concise reentry frameworks, limited to one or two documents, most agencies used a variety of different documents to communicate information related to reentry. This included documents such as frequently asked questions, travel guidance, workspace guidelines, rules for employee behavior, and human resources guidance, in addition to a broader reentry plan. For example, the Department of Veterans Affairs conveyed reentry plans across seven sources of documents, including an overall reentry framework, as well as human resources guidance, documents outlining roles and responsibilities, and an array of internal communications. Several other agencies had six documents outlining the aspects of their reentry plans. In contrast, the Small Business Administration, for example, captured all of the information related to reentry in its Reconstitution Framework.

Agencies' Reentry Plans Did Not Consistently Cover All Aspects of Federal Guidance

Agencies' reentry plans aligned with many aspects of federal reentry guidance published in 2020. None of the agencies' 2020 reentry plans covered all aspects of federal reentry guidance. Guidance from the White House, OMB, CDC, and other cognizant agencies outlined elements for workforce reentry including factors to inform reentry with corresponding gating criteria and topics related to workplace safety and preventing the spread of COVID-19. As shown in figure 3, only eight elements out of the 34 articulated in federal guidance were addressed by all 24 agencies in their 2020 reentry plans.¹⁸

¹⁸ To identify the elements articulated in federal guidance, we first analyzed 2020 federal guidance on reentry from the White House and cognizant agencies including OMB, OSHA, CDC, GSA, and OPM to identify six broad crosscutting themes, as shown previously in figure 1. Within these themes, we then identified elements articulated in two or more sources of federal guidance. This resulted in the identification of the 34 elements shown in figure 3.

Figure 3: Chief Financial Officer Act Agencies' 2020 COVID-19 Reentry Plans Did Not Consistently Cover All Aspects of Federal Guidance



Source: GAO analysis of federal reentry guidance and CFO Act agency reentry documentation from 2020. | GAO-22-104295

Notes: The category “partial” includes instances where the agency either (1) addressed some but not all of the criteria for a given element; (2) did not clarify the element as part of reentry planning documents but had standing agency policies, though federal reentry guidance supported inclusion of specific language in reentry documents; or (3) developed policies that were facility dependent, or dependent on local conditions, though federal guidance supported broad implementation of these policies.

^aNine agencies included clear descriptions of measures to protect individuals responsible for conducting health screenings in their reentry documentation. For the agencies that did not address this element, in almost all cases this resulted from the use of self-screening by employees prior to arrival at the office, rather than screening at office entrances.

The elements articulated in federal guidance that were missing or only partially addressed in 10 or more of agencies' reentry plans included the following:

- **Protections for employees communicating concerns.** Agencies' reentry plans generally lacked explicit language detailing protections for employees communicating concerns related to workplace safety. Most agencies that did not describe these protections in reentry documentation noted that existing human resources policy protections covered employees and that additional language to detail protections for COVID-19 complaints was therefore unnecessary. However, OSHA Guidance on Returning to Work states that reentry plans should include policies to ensure that no adverse or retaliatory action is taken against an employee who adheres to these guidelines or raises workplace safety and health concerns.
- **Training on reentry.** Nearly half of all agencies' reentry plans did not include provisions for training employees on reentry processes and the risks of COVID-19 exposure in the workplace. The importance of training employees and supervisors on reentry processes and risks of COVID-19 exposure is emphasized in three sources of federal reentry guidance.¹⁹ For example, GSA's Return to Workplace Strategy Book states that workplace safety relies on the employer setting policies, training workers on those policies, and employees following them.

Other agencies' plans did include the provision of training to employees. For example, the Department of Labor developed a mandatory online training for all employees and contractors related to provisions for on-site work during the COVID-19 pandemic. While some agencies noted that they shared reentry plans, procedures, and frequently asked questions with employees in lieu of training, federal guidance called for training. Engaging employees in training is an important way to help ensure they have a consistent understanding of, and are able to follow, agency policies.

Reentry Guidance: Training



Workplace safety relies on the employer setting policies, training workers on those policies, and employees following them.

Source: GSA Return to Work Strategy Book (Sept. 9, 2020).
| GAO-22-104295

¹⁹Centers for Disease Control and Prevention, *Interim Guidance for Business and Employers* (Washington, D.C.: Mar. 21, 2020); Occupational Safety and Health Administration, *Guidance on Returning to Work* (Washington, D.C.: June 18, 2020); and GSA, Return to Work Strategy Book (Washington D.C.: Sept. 9, 2020).

- **Protection for health screeners.** Many agencies did not address OSHA’s guidance that personnel administering in-person temperature checks or other health screening must be protected from exposure to COVID-19. In almost all cases this was because the agencies had employees conduct self-screening prior to arrival at the office, rather than having other personnel screen them at office entrances. The other agencies did include clear descriptions of measures such as physical barriers to protect individuals responsible for conducting health screenings in their reentry documentation.
- **Leave flexibilities for employees in vulnerable groups.** More than half of all agencies did not describe specific leave flexibilities available for vulnerable groups. Several of these agencies described accommodations for the general workforce, but did not clarify accommodations for vulnerable groups. However, depending on their duties, vulnerable groups may require different leave flexibilities beyond what is available to the rest of the workforce. Reentry guidance broadly emphasized telework and leave as strategies for supporting continued agency operations throughout reentry for functions that could be performed remotely, and in particular for vulnerable employee groups such as older individuals or those with serious underlying health conditions. OMB M-20-23 noted that, in addition to telework flexibilities, “agencies are further encouraged to approve leave for safety reasons to employees who are in a vulnerable population.”
- **Ventilation controls.** Many agencies did not describe processes for enhancing office ventilation. CDC’s Interim Guidance for Businesses and Employers advised employers to consider improvements to building ventilation systems. One agency that did not discuss ventilation improvements in its reentry plan noted that, as a tenant of buildings managed by GSA, it relied on GSA to ensure that buildings were properly ventilated. In accordance with this guidance, the National Science Foundation, for example, detailed the installation of enhanced heating ventilation and air conditioning filtration filters and increased outdoor air circulation as part of its Phase One preparations.
- **Face covering requirements.** Several agencies either did not require mask-wearing in all of their locations, or did not require mask-wearing at all. Face coverings were recommended “as a measure to contain the wearer’s respiratory droplets and help protect their co-workers and members of the general public” as part of the CDC’s May 2020 update to Interim Guidance for Businesses and Employers. In some cases, rather than requiring face coverings at all locations, agencies

Reentry Guidance: Ventilation



Consider improving the engineering controls using the building ventilation system. This may include some or all of the following

activities:

- Increase ventilation rates.
- Ensure ventilation systems operate properly and provide acceptable indoor air quality for the current occupancy level for each space.
- Increase outdoor air ventilation, using caution in highly polluted areas. With a lower occupancy level in the building, this increases the effective dilution ventilation per person.

Source: CDC Centers for Disease Control and Prevention, Interim Guidance for Businesses and Employers (May 6, 2020). | GAO-22-104295

delegated these decisions to components or individual facilities. In some other cases, the requirement was dependent on prevailing state and local guidance, and the remainder had no face mask requirements.

- **Temperature checks.** Some agencies did not conduct temperature checks of individuals prior to entry to office locations, and others only conducted checks randomly or at select facilities. CDC’s Interim Guidance for Businesses and Employers advised employers to consider conducting daily in-person or virtual health checks, including temperature screening, of employees before entering facilities. Of the agencies that did include descriptions of temperature checks, several relied on employees to check their own temperature prior to arrival at the office.

Agencies’ Workplace Safety Plans Were Generally Consistent with Federal Guidance

Agencies Designated COVID-19 Coordination Teams to Oversee Workplace Safety Planning and Implementation

Consistent with M-21-15, issued in January 2021, each of the 24 CFO Act agencies designated a COVID-19 Coordination Team to oversee workplace safety planning. These agency-level coordination teams were tasked with oversight of planning, implementation, and monitoring of their agency’s compliance with workplace safety plans and protocols. Consistent with the guidance, agencies’ coordination teams included representatives from agency and component leadership, as well as from support functions, including human resources, occupational safety and health, general counsel, and public health experts.²⁰ The official establishment of these coordination teams formalized existing working groups overseeing agency reentry planning and centralized agencies’ overall response to workplace safety matters.

Coordination teams supported agencies in the following ways:

- **Developing agency-wide guidance and monitoring compliance.** Each agency’s coordination team had overall responsibility for establishing agency-wide safety procedures and for monitoring the

²⁰M-21-15 states that if no such public health expert exists at the agency, the Safer Federal Workforce Task Force will designate a delegate.

agency's compliance with workplace safety plans. Coordination teams were also responsible for making determinations regarding which staff work on site. As one example, the Department of Agriculture's coordination team met biweekly to discuss possible revisions to the agency workplace safety plans, overall agency compliance with safety procedures, emerging policy issues, and lessons learned from implementation.

- **Providing exceptions to guidance.** Coordination teams led agency decision-making regarding workplace safety procedures as well as any need for exceptions. For example, a coordination team could determine whether its agency needed an exception to the 25 percent capacity limit.²¹ M-21-15 states that exceptions "must be cleared by the head of the agency as advised by the agency's COVID-19 Coordination Team and in consultation with the Safer Federal Workforce Task Force."
- **Coordinating with external groups.** Coordination teams collaborated and consulted with external entities regarding workplace safety. For example, agencies' coordination teams incorporated input provided by the Task Force into their respective agencies' draft plans. The teams also coordinated with GSA on topics related to workplace safety within federal and privately owned buildings. For example, the Department of State's coordination team worked with GSA to obtain cleaning supplies and to ensure its environmental cleaning and disinfection processes aligned with CDC guidance. Coordination teams also assisted in the contact tracing process by disclosing case information to public health officials and collaborating with them as needed on related matters. OPM officials noted, for example, that their coordination team consulted with local public health officials to determine the appropriate measures to take if COVID-19 outbreaks occurred within their workplace.

Agencies' Workplace Safety Plans Addressed Most Safety Principles Articulated in Guidance

M-21-15 outlined model safety principles for federal agencies to use as they developed workplace safety plans. As summarized in figure 4, agency workplace safety plans developed between January and April 2021 generally addressed the principles specified in the guidance.

²¹Agencies may request exceptions to the model safety principles in certain circumstances outlined in M-21-15 from the Task Force, including mask-wearing and the 25 percent occupancy limit for federal buildings.

Figure 4: Chief Financial Officer Act Agencies' COVID-19 Workplace Safety Plans Addressed Most Model Safety Principles

General agency requirements			
Establish a COVID-19 Coordination Team	24	0	0
Require face masks	24	0	0
Require physical distancing	24	0	0
Contact tracing			
Support efforts of state and local health officials	20	1	3
Establish protocols for communicating relevant information to the workforce	20	2	2
Symptom monitoring			
Screening for on-site workers	22	2	0
Those with symptoms should isolate, notify supervisor, and leave workplace	24	0	0
Establish processes to advise and support supervisors on reporting requirements for handling suspected COVID-19 cases in the workplace	14	3	7
Quarantine and isolation			
Suspected or confirmed cases, advised to isolate	24	0	0
Those with close contact with someone who has tested positive should follow Centers for Disease Control and Prevention (CDC) guidance to quarantine	24	0	0
Confidentiality of medical information			
Treat all medical information confidentially	23	1	0
Identify a point of contact for all questions related to the protection and confidentiality of employee medical data	15	3	6
Telework and Facility Occupancy			
Limit workplace capacity to 25 percent of maximum occupancy	23	1	0
Staffing plan outlining on-site work	19	1	4
Provide employees advance notice before required return to work	18	0	6
Implement staggered work times and cohort based scheduling	22	2	0
Environmental cleaning			
Regular cleaning of office space, in accordance with CDC guidelines	22	2	0
Cleaning supplies made available	24	0	0
Physical barriers installed, where appropriate	14	3	7
Enhanced cleaning in event of suspected or confirmed case in building	24	0	0
Hygiene			
Hand sanitizer stations at entrances and throughout workspaces	23	0	1
Travel			
Limit official travel to mission critical	23	1	0
Ventilation and Air Filtration			
Optimized ventilation and air filtration	23	1	0
Visitors			
Minimize visitors	22	1	1
Screen any visitors upon entry	21	3	0
Elevators			
Assess safe occupancy levels	20	0	4
Post signage on elevators to explain capacity limits and procedures	20	0	4
Shared spaces			
Disinfection protocols	20	3	1
Visual markers and/or signage to promote physical distancing in shared spaces	23	1	0

Yes
 Partial
 No/No Mention

Source: GAO analysis of CFO Act Workplace Safety Plans from January to April 2021 and OMB M-21-15. | GAO-22-104295

Notes: Our review focused solely on agencies' workplace safety plans. Agencies may have addressed the safety principles in other agency documents. The category "partial" includes instances where the agency's workplace safety plan contained some language to address workplace safety principles, but the plan did not fully address the principles as articulated in OMB M-21-15.

All agencies' plans required masks and physical distancing in federal buildings, and addressed most of the other model safety principles

outlined in the guidance. In our review of workplace safety plans, we identified three model safety principles that several agencies did not address or only partially addressed. The model safety principles least commonly addressed were (1) establishing processes to advise and support supervisors on reporting requirements for handling suspected COVID-19 cases in the workplace, (2) identifying points of contact for all questions related to the protection and confidentiality of employee medical data, and (3) installing physical barriers, where appropriate.

Agency workplace safety plans were reviewed by the Task Force, with exceptions granted for any deviation from the model safety principles. In some cases, agencies may not have fully addressed specific workplace safety principles because they may not have been appropriate or applicable for the agency at the time. For example, the use of physical barriers may not have been appropriate or necessary given the extensive use of telework and the capacity limits in place at agencies at the time of our review. In addition, agencies may have addressed the safety principles in other agency documents.

Agencies' coordination teams were tasked with the continual review of safety plans to verify their alignment with the latest guidance. As a result, workplace safety plans were to be updated as the operating context evolved. Specifically, the June 10, 2021, memorandum issued by OMB, OPM, and GSA titled, "Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment" (M-21-25), required agencies to update their workplace safety plans in line with revised CDC guidance and in preparation for the increased return of employees to the workplace. According to this memorandum, agencies would be provided a checklist with a summary of updates to guidance for use in revising their workplace safety plans.

Federal Coordination and Oversight Increased for Workplace Safety and Subsequent Reentry Planning

Coordination and Oversight Were Limited for Initial Reentry Planning, and Existing Mechanisms Were Used to Share Information

Reentry Guidance: Oversight



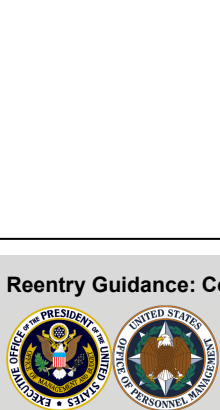
Agencies must report operational decisions to OMB and OPM. Agency leadership will maintain discretion to manage agency operations.

Source: OMB and OPM M-20-23 (Apr. 20, 2020). | GAO-22-104295

Initial federal reentry guidance available in 2020 allowed agency leadership to make decisions without defining clear roles and responsibilities for coordination and oversight of government-wide COVID-19 reentry planning, and coordination and oversight efforts were consequently limited. Specifically, M-20-23 established a framework for agency decision-making and provided suggestions for reentry planning, but did not establish mechanisms for oversight of agency reentry planning. Agency heads were given the flexibility to make tailored, mission-specific decisions about the operational status of their respective agencies, including the implementation of protocols for preventing the spread of COVID-19 and protecting employees.

Agencies were directed in M-20-23 to coordinate with OMB and OPM as they made reentry decisions, but the details of this coordination were not established in reentry guidance. In addition, there was no government-wide oversight of initial agency reentry plans. M-20-23 did not direct OMB or OPM to review or approve agency reentry plans. In addition, OMB staff confirmed that OMB did not conduct any formal reviews or approve plans. Officials from some agencies told us they shared draft reentry plans with OMB and received minimal edits, or shared completed plans for informational purposes. Furthermore, M-20-23 directed agencies to report data on the operational status of office locations to OMB and OPM. Many agencies confirmed uploading weekly reports containing this information in addition to telework data to an internal government website, MAX.gov. OMB staff and OPM officials said they compiled the information, but did not use it to take actions related to agency oversight.

M-20-23 stated that OMB and OPM were to convene representatives from agencies with high populations of employees in similar locations to bring further consistency to regional decisions, as appropriate. Although coordination was limited, OMB, OPM, and GSA used existing structures to support information sharing among agencies during initial reentry planning:



Reentry Guidance: Coordination

As appropriate, OMB and OPM will convene agency leadership or representatives to bring further consistency to regional decisions.

Source: OMB and OPM M-20-23 (Apr. 20, 2020). | GAO-22-104295

- **Standing interagency meetings.** OMB staff reported that they communicated reentry planning information through regularly convened meetings of the President’s Management Council, the Small Agency Council, and the Federal Executive Board (FEB) leadership network.²² OMB staff also said they participated in biweekly calls convened by OPM with the Chief Human Capital Officers Council to discuss the COVID-19 response.²³ Several agencies reported attending these interagency meetings.

Neither OMB nor OPM reported convening any specific regional coordination efforts. OMB staff said they channeled information to agencies at a regional level through existing FEB meetings. We previously reported that FEBs are positioned to assist in pandemic preparedness and response due to the localized needs of a pandemic.²⁴
- **COVID-19 resources on OPM.gov and MAX.gov.** OMB and OPM shared information through existing websites, which agencies could use for reentry and workplace safety planning. OPM shared COVID-19-related human capital policies and resources for agencies on its website, such as frequently asked questions and guidance related to leave and telework.²⁵ Many agencies confirmed that they submitted weekly reports to OMB via MAX.gov. As noted earlier, agencies submitted weekly reports to MAX.gov on the operational status of each office location and the percentage of staff teleworking at each site. OMB staff told us the information collected was not meant to be used to coordinate agency planning across agencies, but rather as a tool for agencies to have insight into what other agencies were doing, and to potentially use the information to inform their own internal decision-making.

²²The Small Agency Council is a voluntary association composed of principal management officials from sub-cabinet, independent federal agencies. Located in cities with a large federal presence, FEBs are interagency coordinating groups designed to strengthen federal management practices and improve intergovernmental relations. The membership of each board is made up of the highest-ranking federal officials in the FEB service area.

²³The Chief Human Capital Officers Council advises and coordinates activities of member agencies on human resources-related topics. The Director of the OPM chairs the council, and the deputy director of the OMB serves as vice chair.

²⁴GAO, *The Federal Workforce: Additional Steps Needed to Take Advantage of Federal Executive Boards’ Ability to Contribute to Emergency Operations*, [GAO-07-515](#) (Washington, D.C.: May 4, 2007).

²⁵The OPM COVID-19 policy website is available at <https://www.opm.gov/policy-data-oversight/covid-19/>.

- **Procurement and building services through GSA.** GSA officials reported that the agency was not directly involved in the development and execution of other agencies' reentry plans. According to GSA officials, GSA supported agencies' procurement and building services needs in line with its agency mission. For example, officials described providing information sessions on available reentry resources for agencies in GSA-leased spaces. Most agencies we spoke with referred to GSA guidance when developing reentry plans or consulted with GSA for procurement or building support services. Officials from several agencies told us they contracted with GSA for services during the pandemic, such as enhanced cleaning, supply purchases, or building modifications.

Clarity of Guidance and Centralized Oversight Supported Consistent Agency Workplace Safety Planning and Effective Collaboration

In contrast to initial reentry planning in which there were multiple sources of guidance for agencies to use, agencies could rely on a single set of model safety principles and the Task Force for centralized information when developing their workplace safety plans. Specifically, as previously noted, the January 20, 2021, Executive Order on Protecting the Federal Workforce and Requiring Mask-Wearing described workplace safety principles to be addressed through agencies' workplace safety plans. It also established the Task Force to coordinate and oversee government-wide COVID-19 workplace safety. M-21-15 further elaborated on the model safety principles with clear descriptions for agencies to use in developing their workplace safety plans. The establishment of this unified set of model safety principles and the Task Force as a standardized oversight and review entity supported the overall consistency of agency workplace safety planning.

Workplace Safety Guidance: Oversight



Safer Federal Workforce Task Force and OMB will review and finalize agency workplace safety plans. Agencies are directed to

meet established safety standards as a minimum threshold. Agencies should consult with the Task Force for special circumstances.

Source: OMB M-21-15 (Jan. 24, 2021). | GAO-22-104295

The Task Force provided oversight and coordination for government-wide COVID-19 workplace safety efforts. The mission of the Task Force is to provide ongoing guidance to agencies on federal operations, worker safety, and continuity of government during the COVID-19 pandemic. OPM and GSA are co-chairs of the Task Force, in addition to the COVID-19 Response Coordinator. OMB is a member of the Task Force and OMB staff described its role as a liaison and convener between agencies, the Task Force, and the White House. As previously noted, agencies were required to submit their plans to the Task Force for review to ensure that their plans were consistent with the model safety principles. Exceptions to the occupancy limit were only authorized when proposed by an agency head as advised by the agency's internal COVID-19 Coordination Team and in consultation with the Task Force. After the issuance of M-21-15 and the establishment of the Task Force and centralized review, OMB

staff told us that they were not seeing the inconsistencies in agencies' workplace safety plans that were present in agencies' initial reentry plans.

Our review found that approaches used by the Task Force to coordinate agency workplace safety planning were consistent with leading practices for effective interagency collaboration.²⁶ For example:

Workplace Safety Guidance: Coordination



The Task Force shall provide ongoing guidance to heads of agencies on the operation of the federal government, the safety of its employees, and continuity of government functions during the COVID-19 pandemic.

Source: Executive Order on Protecting the Federal Workforce and Requiring Mask-Wearing (Jan. 20, 2021). | GAO-22-104295

- **Clarifying roles and responsibilities, and defining leadership.** Our prior work has shown that clearly defined leadership and participant roles and responsibilities support effective interagency collaboration.²⁷ In addition, our prior work on pandemic preparedness also showed that leadership roles, responsibilities, and lines of authority at all levels must be clearly defined and effectively communicated to facilitate effective decisions and actions.²⁸ The January 2021 executive order established specific roles for Task Force members, directing them to guide and oversee agency COVID-19 workplace safety efforts. Further, subsequent guidance in M-21-15 directed agencies to create an internal coordination and oversight structure through the COVID-19 coordination teams. These teams were responsible for policy development, assessing compliance with safety plans and protocols, and coordination with the Task Force and local health officials. The coordination teams also advised agencies' senior leaders to inform decisions related to workplace safety.
- **Including relevant participants.** Our prior work has shown that having all relevant participants with the appropriate knowledge, skills, and abilities is beneficial to collaborative efforts.²⁹ The Task Force is comprised of agencies with relevant expertise that provide informed reviews of agency workplace safety plans and can issue appropriate guidance related to all aspects of pandemic response. Specifically, the January 20, 2021, executive order directed agencies with cross-government policy, public health, emergency response, and employee safety responsibilities to participate in the Task Force. This combination of expertise has since been leveraged to support

²⁶Collaboration is defined as any joint activity intended to produce more public value than could be produced when the agencies act alone. See [GAO-12-1022](#).

²⁷[GAO-12-1022](#).

²⁸GAO, *Hurricane Katrina: GAO's Preliminary Observations Regarding Preparedness, Response, and Recovery* [GAO-06-442T](#) (Washington, D.C.; Mar. 8, 2006); and [GAO-09-334](#).

²⁹[GAO-12-1022](#).

agencies' response to COVID-19. GSA officials and OMB staff described the Task Force's workplace safety plan review process as inclusive of all members, each contributing input relevant to their respective areas of expertise.

- **Defining outcomes and ensuring accountability.** Our prior work has shown that collaborative efforts benefit from clearly defined outcomes and a means to track progress.³⁰ The January 20, 2021 executive order provided the Task Force with a clear mission: to provide guidance to agencies on the operation of the government, the safety of its employees, and the continuity of government functions. The subsequent OMB memorandum, M-21-15, directed agencies to develop their workplace safety plans by an established deadline addressing all model safety principles described in the guidance. According to OPM officials and OMB staff, the Task Force reviewed each agency plan for compliance with the safety principles per M-21-15, and negotiated with agencies as needed to grant exceptions to the principles for specific mission needs.
- **Leveraging resources.** The executive order assigned GSA responsibility for funding and staffing the Task Force.³¹ GSA officials described their support for the financial and administrative needs of the Task Force, including managing the Task Force email, maintaining contact lists for Task Force members, handling meeting logistics, distributing Task Force guidance, and maintaining a dedicated website for the Task Force efforts.³² GSA officials stated that they used existing funds available for cross-government priorities and technology transformation, and from the Office of the Administrator to pay for this administrative and technology support.

The Task Force continues to communicate with agencies on COVID-19 matters through existing interagency meetings, such as the President's Management Council and the Chief Human Capital Officers Council. OMB staff described the format of these meetings as generally unchanged during the COVID-19 pandemic. They noted that the Task Force uses direct communication with agencies in addition to the coordination meetings to share information. Most agencies reported either

³⁰[GAO-12-1022](#).

³¹Our prior work has shown that identifying and leveraging resources, such as funding and staff support, is necessary to support and sustain mechanisms for effective interagency collaboration. See GAO, *Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies*, [GAO-06-15](#) (Washington, D.C.: Oct. 21, 2005).

³²The Task Force website is available at <https://www.saferfederalworkforce.gov/>.

sustained or improved coordination after the establishment of the Task Force. In particular, agencies highlighted the Task Force members' engagement in workplace safety implementation and responsiveness to questions. Two agencies reported that the Task Force assigned them a health expert, with whom they worked to address specific safety matters and to inform workplace safety plan development.

Updated Reentry Guidance Leverages Oversight and Coordination Practices Used for Workplace Safety Planning

On June 10, 2021, M-21-25 directed agencies to submit newly revised workplace safety plans to the Task Force for review. This memorandum also directed agencies to submit a phased schedule for reentry and post reentry personnel policies to OMB for review and approval. The memorandum states that the Task Force will provide a checklist with updated CDC and other guidance for agencies' use in revising their workplace safety plans. The post reentry personnel policies will also be informed by forthcoming guidance developed by the President's Management Council working group. While a review of agencies' revised workplace safety plans and subsequent reentry policies was outside the scope of our review, M-21-25 indicates that the Task Force and its members plan to continue oversight and coordination with agencies for workplace safety and continued reentry planning efforts. Such continued oversight should help to ensure consistency with guidance across agencies for future reentry efforts.

Agency Comments

We provided a draft of this report to the 24 CFO Act agencies and to OMB for review and comment. We received written comments from the U.S. Agency for International Development, Department of Defense, Nuclear Regulatory Commission, and Social Security Administration that are reprinted in appendixes I through IV. In their comments, the Department of Defense and Nuclear Regulatory Commission indicated that they generally agreed with our findings and the other two agencies noted that they will continue to rely on federal guidance to protect the health of the federal workforce. The Department of Energy, Department of Justice, National Aeronautics and Space Administration, and the Office of Management and Budget provided technical comments, which we incorporated as appropriate. The remaining 17 agencies informed us that they had no comments.

We are sending copies to the appropriate congressional committees and to the 24 CFO Act agencies and OMB. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staffs have any questions about this report, please contact me at (202) 512-6806 or rosenbergm@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 members who made key contributions to this report are listed in appendix V.

A handwritten signature in black ink that reads "Michelle B. Rosenberg". The signature is written in a cursive style with a large, stylized "M" and "R".

Michelle B. Rosenberg
Director, Strategic Issues

List of Addressees

The Honorable Patrick Leahy
Chairman
The Honorable Richard Shelby
Vice Chairman
Committee on Appropriations
United States Senate

The Honorable Ron Wyden
Chairman
The Honorable Mike Crapo
Ranking Member
Committee on Finance
United States Senate

The Honorable Patty Murray
Chair
The Honorable Richard Burr
Ranking Member
Committee on Health, Education, Labor, and Pensions
United States Senate

The Honorable Gary C. Peters
Chairman
The Honorable Rob Portman
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

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

The Honorable Rosa L. DeLauro
Chair

The Honorable Kay Granger
Ranking Member
Committee on Appropriations
House of Representatives

The Honorable Frank Pallone, Jr.
Chair
The Honorable Cathy McMorris Rodgers
Republican Leader
Committee on Energy and Commerce
House of Representatives

The Honorable Bennie G. Thompson
Chairman
The Honorable John Katko
Ranking Member
Committee on Homeland Security
House of Representatives

The Honorable Carolyn B. Maloney
Chairwoman
The Honorable James Comer
Ranking Member
Committee on Oversight and Reform
House of Representatives

The Honorable Peter A. DeFazio
Chair
Committee on Transportation and Infrastructure
House of Representatives

The Honorable Mark Takano
Chairman
Committee on Veterans Affairs
House of Representatives

The Honorable Richard Neal
Chair
The Honorable Kevin Brady
Republican Leader
Committee on Ways and Means
House of Representatives

The Honorable Chris Pappas
Chairman
Subcommittee on Oversight and Investigations
Committee on Veterans Affairs
House of Representatives

Appendix I: Comments from the U.S. Agency for International Development



September 17, 2021

Michelle B. Rosenberg
Director
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20226

Re: COVID-19 Federal Agencies' Initial Reentry and Workplace Safety Planning
(GAO-22-104295)

Dear Ms. Rosenberg:

I am pleased to provide the formal response of the U.S. Agency for International Development (USAID) to the draft report produced by the U.S. Government Accountability Office (GAO) titled, COVID-19 Federal Agencies' Initial Reentry and Workplace Safety Planning (GAO-22-104295).

We appreciate the GAO's observations for areas to improve our COVID-19 Safety Plan and Workplace Guidelines (Safety Plan) and our planning for eventual reentry into our domestic facilities. The Safer Federal Workforce Task Force reviewed USAID's Safety Plan and approved it for publication on February 16, 2021. While the audit does not have specific recommendations for USAID, we will ensure that our Safety Plan incorporates aspects of the guidance that are not already addressed and amplify our communications as highlighted by the auditors. We will be submitting an updated Safety Plan on or before October 18, 2021, to the Safer Federal Workforce Task Force for their review and concurrence.

I am transmitting this letter and the enclosed comments from USAID for inclusion in the GAO's final report. Thank you for the opportunity to respond to the draft report, and for the courtesies extended by your staff while conducting this engagement. We appreciate the opportunity to participate in the complete and thorough evaluation of our COVID-19 safety practices and reentry planning.

Sincerely,

Colleen R. Allen

Colleen R. Allen
Assistant Administrator
Bureau for Management

Enclosure: a/s

**COMMENTS BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT ON
THE DRAFT REPORT PRODUCED BY THE U.S. GOVERNMENT
ACCOUNTABILITY OFFICE (GAO) TITLED, COVID-19 FEDERAL AGENCIES'
INITIAL REENTRY AND WORKPLACE SAFETY PLANNING (GAO-22-104295)**

The U.S. Agency for International Development (USAID) would like to thank the U.S. Government Accountability Office (GAO) for the opportunity to respond to this draft report. We appreciate the extensive work of the GAO engagement team.

We appreciate the GAO's observations for areas to improve our COVID-19 Safety Plan and Workplace Guidelines (Safety Plan) and our planning for eventual reentry into our domestic facilities. The Safer Federal Workforce Task Force reviewed USAID's Safety Plan and approved it for publication on February 16, 2021. While the audit does not have specific recommendations for USAID, we will ensure that our Safety Plan incorporates aspects of the guidance that are not already addressed and amplify our communications as highlighted by the auditors. We will be submitting an updated Safety Plan on or before October 18, 2021, to the Safer Federal Workforce Task Force for their review and concurrence.

USAID appreciates the improvement in Government-wide guidance and engagement. Discussions and consultations with the Safer Federal Workforce Task Force and interagency colleagues has shaped and improved our approaches to reentry and safety planning benefiting the health and safety of our workforce.

Appendix II: Comments from the Department of Defense



THE ASSISTANT SECRETARY OF DEFENSE

1200 DEFENSE PENTAGON
WASHINGTON, DC 20301-1200

HEALTH AFFAIRS

Michelle Rosenberg
Director, Strategic Issues
U.S. Government Accountability Office
441 G Street NW
Washington, DC 20548

Dear Ms. Rosenberg,

This is the Department of Defense (DoD) response to the Government Accountability Office (GAO) Draft Report, GAO-22-104295, "COVID-19: Federal Agencies' Initial Reentry and Workplace Safety Planning," dated September 1, 2021 (GAO Code 104295).

The Department acknowledges receipt and has coordinated review of the draft report with the listed collateral action offices. The Department concurs without comment with the draft report as provided by the GAO.

My point of contact and the primary action officer for this issue is Mr. Steven Jones who may be reached at (703) 681-7335 or steven.p.jones10.civ@mail.mil.

Sincerely,

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Y.A.15238471
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ADIRIM.TERRY.A.15238
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Date: 2021.10.08
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Terry Adirim, M.D., M.P.H., M.B. A.
Acting

Appendix III: Comments from the Nuclear Regulatory Commission



UNITED STATES
NUCLEAR REGULATORY COMMISSION
WASHINGTON, D.C. 20555-0001

October 1, 2021

Leah Q. Nash
Assistant Director, Strategic Issues
U.S. Government Accountability Office
441 G Street NW
Washington, DC 20548

Dear Leah Nash:

Thank you for providing the U.S. Nuclear Regulatory Commission (NRC) with the opportunity to review and comment on the U.S. Government Accountability Office's (GAO) draft report GAO-22-104295, "COVID-19: Federal Agencies' Initial Reentry and Workplace Safety Planning." The NRC has reviewed the draft report and is in general agreement with the report. The NRC has no additional comments.

If you have any questions regarding this response, please contact John Jolicoeur. Mr. Jolicoeur can be reached by telephone at (301) 415-1642 or by email at John.Jolicoeur@nrc.gov.

Sincerely,

A handwritten signature in cursive script that reads "Margaret M. Doane".

Signed by Doane, Margaret
on 10/01/21

Margaret M. Doane
Executive Director
for Operations

Appendix IV: Comments from the Social Security Administration



SOCIAL SECURITY
Office of the Commissioner

October 1, 2021

Michelle B. Rosenberg
Director, Strategic Issues
United States Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Director Rosenberg:

Thank you for the opportunity to review the draft report, "COVID-19: Federal Agencies' Initial Reentry and Workplace Safety Planning" (GAO-22-104295). As we move forward with our reentry planning, we will continue to rely on Federal guidance to ensure the safety of our employees and the public.

If you have any questions, please contact me at (410) 965-2611. Your staff may contact Trae Sommer, Director of the Audit Liaison Staff, at (410) 965-9102.

Sincerely,

A handwritten signature in black ink that reads "Scott Frey".

Scott Frey
Chief of Staff

SOCIAL SECURITY ADMINISTRATION BALTIMORE, MD 21235-0001

Appendix V: GAO Contact and Staff Acknowledgments

GAO Contact

Michelle B. Rosenberg, (202) 512-6806 or RosenbergM@gao.gov.

Staff Acknowledgments

In addition to the contact named above, key contributors to this report were Leah Q. Nash (Assistant Director), Karen L. Cassidy (Analyst in Charge), Rachel G. Schultz, and John S. Tamariz. In addition, Michael Bechetti, Jessica Blackband, Amalia Konstas, Steven Putansu, and Peter Verchinski made significant contributions to this report.

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