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November 2018

# AGENCY PROTOCOLS

Accessible Version

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November 19, 2018

This document contains updated protocols that govern the U.S. Government Accountability Office's (GAO) work at federal departments, agencies, and other entities. These protocols provide clearly defined and transparent policies and practices on how GAO interacts with organizations in performing its work. GAO supports the Congress in meeting its constitutional responsibilities and strives to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. Although we must maintain our independence from the entities that are the subject of our work, we seek to maintain constructive working relationships with them. In all cases, we seek to conduct our work in a professional, objective, fact-based, nonpartisan, and nonideological manner in order to help improve government.

In October 2004, GAO released the first version of its Agency Protocols. Since that time, we have found that these protocols have helped ensure a consistent and unified GAO approach throughout the federal government and have resulted in more consistent communication and sharing of information with audited entities. This version of GAO's Agency Protocols reflects some of the internal and external circumstances that have changed in the last 14 years. These updates to the Agency Protocols will help ensure that GAO continues to serve the Congress and the American people while maintaining a constructive working relationship with the federal departments, agencies, and other entities where GAO performs its work.

Questions or comments about GAO's Agency Protocols may be directed to Ms. Katherine Siggerud, Chief Operating Officer, at (202) 512-5600, or via email at [AgencyProtocols@gao.gov](mailto:AgencyProtocols@gao.gov).

A handwritten signature in black ink that reads "Gene L. Dodaro". The signature is fluid and cursive, with a large, stylized 'D'.

Gene L. Dodaro  
Comptroller General of the United States

# Highlights of GAO's Agency Protocols

- 1. As described in GAO's *Congressional Protocols*, GAO has broad authority to**
- investigate all matters related to the receipt, disbursement, and use of federal funds; and
  - evaluate the results of a program or activity the government carries out under existing law
    - when mandated by either house of the Congress,
    - when requested by a committee of jurisdiction, or
    - on the initiative of the Comptroller General.

GAO has broad rights of access to a wide range of agency information. In addition to the broad authority in GAO's enabling statute, GAO routinely conducts work pursuant to other statutes and committee reports pertaining to specific subject matters. These may contain additional GAO audit and access authorities.

**2. Objectives of GAO's Agency Protocols**

- Provide clearly defined, consistently applied, and transparent policies and practices on how GAO will perform work at the entities it audits, referred to in these protocols as agencies.
- Identify what agencies can expect of GAO and what GAO expects of agencies.
- Cover most situations that arise during the course of GAO's work. These protocols build on practices that have proven to be successful in the past and provide a foundation for addressing unique or particular circumstances that may arise.
- Are consistent with the protocols that govern GAO's work for the Congress.

**3. Exceptions to GAO's Agency Protocols**

- GAO follows modified protocols for work leading up to congressional testimony and investigative work performed by its Forensic Audits and Investigative Service team.
- The protocols are not applicable to work GAO conducts in support of legal decisions and other legal products.
- The protocols do not govern GAO's relationship with the federal Inspector General (IG) community. GAO and agency IGs are all part of the accountability community; therefore, the relationships between GAO and agency IGs are considered additional to, and separate from, these protocols.

#### 4. Communication between GAO and agencies

##### What agencies can expect of GAO:

- At least annually, at agencies where GAO has a substantial ongoing audit presence, GAO senior executives and leaders responsible for GAO's work will offer to meet with agency-designated senior executives.
- GAO will notify agencies of work to be undertaken. GAO will coordinate through the agency-designated central liaison or primary point of contact the entrance conference, exit conference, request for agency comments on a draft product, and request for a security review of the draft for classified and/or sensitive information, as necessary.
- Where GAO's work involves reviews that cut across the federal government, GAO will generally send a notification letter to the applicable central agency, such as the Office of Personnel Management or the Office of Management and Budget, and notify the individual agencies of such work by telephone or an email message, unless the agency requests a notification letter for its own tracking purposes.
- GAO will generally give an agency between 7 and 30 calendar days to comment on a draft product. The time will vary depending on the nature of the engagement and the needs of the Congress.
- When an agency-designated senior official provides oral comments, rather than the preferred written comments, GAO will summarize them and provide a copy of the summary to the official for verification before finalizing the product.
- GAO will discuss the status of its recommendations to agencies, which are generally maintained in a publicly available database, with cognizant agency officials on an ongoing basis. Recommendations the agency deems classified or sensitive are not included in the publicly available database. Special attention is directed to the status of recommendations close to the end of each fiscal year.

##### What GAO expects of agencies:

- The entrance conference will be scheduled within 14 calendar days of GAO's request.
- The agency will promptly comply with GAO's request for access to agency records and personnel within the agreed-upon time frames. If the request will take more time to fulfill, the agency should communicate with GAO as soon as this is known.
- Agency officials who have responsibility for the issues related to an engagement's objectives will attend relevant meetings as appropriate (e.g., entrance and exit conferences).
- Comments from the agency on a draft product will provide (1) a single position on the extent of its agreement or disagreement with key GAO findings and on any conclusions and recommendations and (2) the rationale for any disagreement.
- The agency's security review of draft products containing classified or sensitive information will be (1) communicated in writing, (2) conducted in conjunction with the agency's submission of comments on the draft product, (3) completed within the time frame identified in GAO's letter or email transmitting the draft product and soliciting agency comments, and (4) include all requisite markings and applicable instructions.
- After GAO issues a product containing recommendations to an agency, the agency will provide GAO with a statement of the actions planned or taken in response to the recommendations, as required by 31 U.S.C. § 720.

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# GAO's Agency Protocols

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## Preface

This document contains the protocols governing the U.S. Government Accountability Office's (GAO) work at federal departments, agencies, and other entities (referred to in these protocols as agencies). The protocols are the general principles governing GAO's relationships with agencies when GAO conducts its work at these agencies. GAO, in the course of its work, examines the use of federal funds; evaluates federal programs and activities; conducts investigations; and provides information, analyses, options, recommendations, and other assistance to help the Congress make effective policy, funding, and oversight decisions. These protocols are intended to enhance GAO's working relationships with agencies by building on practices that have proven to be successful in the past and by establishing a framework for addressing unique or particular circumstances that may arise. If there are sensitive areas that require special handling that are not covered by the protocols, GAO will discuss these areas with the affected agencies to determine whether supplemental measures are needed.

The purpose of these protocols is to set forth clearly defined and transparent policies and practices on how GAO carries out its work at agencies. The protocols identify what agencies can expect of GAO and what GAO expects of the agencies. They are expected to cover most situations that arise during the course of GAO's work. Furthermore, the protocols will help ensure the consistency, fairness, and effectiveness of interactions between GAO and the agencies with which it works. The protocols reflect the framework of GAO's engagement and audit activities. These activities include communication between GAO and the agencies, interactions during the course of GAO's work, and follow-up on GAO's recommendations. GAO follows modified protocols in work leading up to congressional testimony and during investigations of fraud, abuse, or misconduct conducted by its Forensic Audits and Investigative Service team. These modified protocols are articulated in the Testimony and Investigations sections of these protocols.

These protocols are not applicable to the work GAO conducts in support of its legal decisions and other legal products. GAO has statutory authority to render decisions on matters such as bid protests and agency

compliance with the Congressional Review Act, the Federal Vacancies Reform Act, and matters of appropriations law, including the Antideficiency Act and the Impoundment Control Act. Further information about GAO's legal products can be found on GAO's web site at [www.gao.gov/legal](http://www.gao.gov/legal).

In addition, these protocols do not govern GAO's relationship with the federal Inspector General (IG) community. GAO and agency IGs are all part of the accountability community; therefore, the relationships between GAO and agency IGs are considered additional to, and separate from, these protocols. GAO and IG interactions are intended to underscore a constructive working relationship that effectively leverages resources; builds a mutual knowledge base; and maximizes the oversight of federal programs, offices, and activities. For example, as the auditor of the annual consolidated financial statements of the U.S. government, GAO relies on the work of the IGs and other auditors responsible for the annual audits of the financial statements of individual federal entities.

Also, through the IGs' active participation in the Comptroller General's Advisory Council on Government Auditing Standards, the Domestic Working Group, and the activities of the Intergovernmental Audit Forums, GAO and the IGs share information, identify emerging issues, and achieve broad coordination. Furthermore, at agencies where GAO has a substantial ongoing audit presence, as a professional courtesy, GAO meets periodically with representatives of the agency's Office of Inspector General to (1) coordinate work between GAO and the Office of Inspector General, (2) achieve efficiencies and minimize duplication, and (3) identify specific issues that might benefit from a collaborative effort between GAO and the Office of Inspector General.

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## Sources of GAO Work

GAO undertakes work through three primary means: (1) congressional mandates, (2) congressional requests, and (3) the Comptroller General's authority. Information about the priorities that govern GAO's work for the Congress and GAO's operating plan can be found in GAO's *Congressional Protocols* in the section entitled Priorities for Undertaking Work and in GAO's *Strategic Plan*, both of which are available on GAO's web site at [www.gao.gov](http://www.gao.gov).



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## GAO's Approach

To effectively support the Congress, GAO must be professional, objective, fact-based, nonpartisan, and nonideological in all its work. GAO is committed to meeting the highest level of professional standards while conducting audits, evaluations, and investigations reflective of its core mission values of accountability, integrity, and reliability. GAO performs its audit and analytical work in accordance with generally accepted government auditing standards (GAGAS, or the “Yellow Book” standards, which can be found at [www.gao.gov](http://www.gao.gov)). GAO conducts its investigations—which involve allegations of wrongdoing that may involve potential violations of criminal law—and its security and vulnerability assessments of agencies’ systems, controls, and property in accordance with standards established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

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## Statutory Authorities and Responsibilities

GAO’s statutory authorities and responsibilities, found primarily in title 31 of the United States Code, have evolved since GAO was established in 1921. The Congress has expanded GAO’s role to better enable it to support the Congress in meeting its constitutional responsibilities and help improve the federal government’s performance and ensure its accountability for the benefit of the American people. Key GAO-authorizing statutes include the following:

The Budget and Accounting Act, 1921, which created GAO. The law originally authorized GAO to investigate the use of federal funds and conduct investigations ordered by specified congressional bodies. The law also required agencies to provide GAO with access to information it required to conduct its work. Today—as expanded and affirmed by laws such as the Legislative Reorganization Act of 1970, the General Accounting Office Act of 1980, and the GAO Access and Oversight Act of 2017—GAO’s broad powers include:

- authority to investigate all matters related to the receipt, disbursement, and use of federal funds (31 U.S.C. § 712);
- authority to evaluate the results of a program or activity the government carries out under existing law when requested by a committee of jurisdiction, when mandated by either house of the

Congress, or on the initiative of the Comptroller General (31 U.S.C. § 717); and

- authority to obtain access to a wide range of agency records and information (including all information GAO requires about an agencies' duties, powers, activities, organization, and financial transactions) and to enforce its access rights in court (31 U.S.C. § 716).

Additional detail about GAO's current audit and access authorities is contained in the Access to Agency Information and Resolving Disputes Over Access sections of these protocols.

- The Budget and Accounting Procedures Act of 1950, which assigns GAO the responsibility for establishing accounting standards for the federal government and for carrying out audits of internal controls and financial management.
- The Congressional Budget and Impoundment Control Act of 1974, which directs GAO to review and report to the Congress on certain budget accounts and on agencies' withholding of budget authority from obligation.
- Provisions in title 31 of the U.S. Code added or amended by the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994, and the Accountability of Tax Dollars Act of 2002, which authorize GAO to audit agencies' financial statements and annually audit the consolidated financial statements of the U.S. government.
- The Federal Managers' Financial Integrity Act, which requires the Comptroller General to issue standards for internal control in the federal government.

Numerous other laws complement GAO's basic audit and evaluation authorities, including the Inspector General Act of 1978, providing for GAO-established standards for the audit of federal programs and activities; and the Competition in Contracting Act of 1984, authorizing GAO to review and decide protests of federal contract award-related actions.

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## Communication between GAO and Agencies

GAO is committed to maintaining constructive and continuing communication with agencies and major components within agencies. These communications will take several forms, including, as facts and circumstances warrant, meetings between GAO's Comptroller General or

Chief Operating Officer and the heads of agencies or their designees to discuss areas of mutual interest and concern.

At least annually, at agencies where GAO has a substantial ongoing audit presence, GAO senior executives and leaders responsible for managing and coordinating GAO's work (generally known as GAO's executive liaisons with the agency) will offer to meet with agency-designated senior executives, such as an Assistant Secretary for Administration, an Associate Administrator for Management Systems, or an Assistant Secretary for a particular program. These executive-level meetings help build an understanding of key and emerging issues; provide an opportunity to discuss GAO's short- and long-term work plans, as well as the general working relationship between GAO and the agency, including the agency's use of GAO's work; and facilitate the discussion of issues associated with particular work. For the agencies that designate a central GAO liaison, once an executive-level meeting has been scheduled, as a professional courtesy, GAO will notify the liaison that the meeting has been scheduled.

For ongoing engagements, GAO expects each agency to designate a point of contact who is knowledgeable about the agency's relevant programs and organization and is able to facilitate GAO's ability to complete its work in a timely manner. The agency-designated central liaison or point of contact should be able to, among other things, set up necessary meetings (such as entrance and exit conferences), identify and ensure that GAO meets with the appropriate agency representatives, help resolve problems, and coordinate agency comments on any draft product that may result from the work, including setting up meetings to obtain these comments.

In response to inquiries from agencies not involved in a particular ongoing engagement—except for investigations—GAO will provide, as appropriate, information on the source of the request; the project's objectives, scope, and methodology; as well as the expected completion date, when known. For congressionally requested work, further information may be shared after consultation with the congressional requester(s).

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## Notification of GAO Work

Before seeking information, data, or both, from an agency during an engagement, GAO generally will send a notification letter to the agency of

the work to be undertaken. To the extent practicable, the notification letter will identify the

- engagement subject;
- engagement's unique identification number (i.e., engagement code);
- source of the work;
- objectives or key questions of the work;
- agency(ies) involved and, when possible, anticipated location(s) to be contacted;
- estimated start date for the work;
- time frame for holding an entrance conference between GAO and the agency;
- GAO team performing the engagement; and
- GAO points of contact (name, telephone number, and email address) who will be available throughout the engagement to respond to the agency's requests for information about the status of the work and to any concerns about the work's scope or approach.

GAO will generally provide written notification to the agencies involved in the work electronically in a format that protects the files from alteration. GAO will provide the notification to the agency-designated liaison or agency-designated point of contact. If an agency has not designated a central liaison, GAO will provide the notification to the responsible agency management official. In some instances, GAO may ask an agency liaison to distribute the notification to the agency's respective major components. If applicable, visits by GAO staff to agencies to conduct work will be preceded by a notice of visit form that includes the appropriate security clearance information and background investigation information.

For certain types of work, GAO may initially provide only telephone or email notification. Such work includes (1) congressional requests for quickly developed testimony based on new work, (2) work that is to be completed within a short time frame, (3) requests for information on the implementation status of recommendations made in previously issued GAO products, and (4) descriptive information being gathered from or about agencies as part of a government-wide review. GAO's recommendation follow-up process is discussed in detail in the Follow-up on GAO Recommendations section of these protocols.

When GAO's work involves a crosscutting, government-wide review, GAO may send a notification letter or email to the applicable central agency, such as the Office of Personnel Management (OPM) or the Office of Management and Budget (OMB), and notify the individual agencies of such work by telephone or an email message, unless an agency requests a notification letter for its own tracking purposes. However, when GAO conducts an investigation, it does not notify the agency of the work because to do so might jeopardize the investigation. GAO's modified protocols for investigations are described in detail in the Investigations section of these protocols.

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## Entrance Conference

An entrance conference is a meeting that GAO holds with agency officials at the start of an engagement. GAO expects that an agency will arrange for an entrance conference to be scheduled no later than 14 calendar days after receiving a request for a meeting. At the entrance conference, GAO will discuss (1) the source of the work; (2) the roles and responsibilities of the GAO staff; (3) information needs (e.g., data and access to agency officials); (4) key objectives (i.e., research questions); (5) sites where GAO expects to conduct its work, when known; and (6) the need for any precautions to protect the data and information, such as security clearances. To the extent possible, GAO will also provide the agency with an estimate of how long the work will take. During the entrance conference, GAO may also ask agency officials to designate a key contact to assist, as applicable, in obtaining temporary office space in agencies where GAO does not already have office space, as well as internet access and telephone equipment needed for GAO to complete its work at the agency. In addition, GAO staff will request that agency officials identify knowledgeable agency personnel and discuss the kinds of information that would be useful to carry out the engagement's objectives, such as available studies or electronic files.

The attendance of key agency officials—those responsible for programs and activities related to the objectives of the engagement—at the entrance conference enhances the opportunity for a substantive exchange of information. If the engagement includes work at separate agency field locations, or if requested by the agency, GAO will determine whether it is appropriate and/or necessary to hold additional entrance conferences when work begins at these field locations. Such entrance conferences may be held in person, by conference call, or via videoconference.

In certain cases, GAO's work involves cross-cutting, government-wide reviews at multiple agencies, including reviews on such issues as performance management and budgeting. For such government-wide reviews, an entrance conference is generally held with the applicable central agency, such as OMB or OPM. If requested, GAO will consider either including all of the agencies under the review at a single entrance conference or holding separate entrance conferences with specific agencies.

Generally, GAO will not hold an entrance conference in those instances when it is (1) responding to congressional requests for testimony based on ongoing or recently completed work, (2) performing work that is to be completed within a short time frame and is closely related to ongoing work, (3) updating the implementation status of recommendations made in issued products, or (4) collecting descriptive information from or about agencies as part of a government-wide review.

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## Notification of Changes during an Engagement

GAO will notify the agency-designated central liaison or primary point of contact if any of the following changes occur during the conduct of an engagement:

- The objectives of the work or the scope of the engagement change significantly;
- The location of the work needs to be modified; or
- Information or data are no longer needed from the agency.

If the engagement objectives or scope change so that the agency is no longer within the scope of GAO's review, GAO will inform the agency-designated central liaison or primary point of contact that an exit conference will not be required and comments on a draft of the product will not be sought from the agency.

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## Closeout Meeting at Field Locations

After conducting work at a field location, to the extent appropriate, GAO staff will hold a closeout meeting with agency officials who are responsible for the operations of the field location and have responsibility for issues related to the engagement's objectives. The purpose of the

closeout meeting is to ensure that GAO staff have been provided with a full understanding of the information they have gathered at a field location and its relevance to the engagement's objectives. In deciding on whether or not a closeout meeting will be held, GAO will consider the preferences of the agency officials and whether the work has involved interviews with numerous people, over a significant period of time, at that particular location.

At the closeout meeting, GAO staff may discuss the implications of the information gathered at that field location. Such discussions may identify additional relevant information and thus lead to further data gathering at the location. In addition, as appropriate, the closeout meeting may cover the extent to which data and documents at the specific location were made available and access to relevant field officials was provided. Generally, work undertaken at individual field locations provides only location-specific information that will need to be evaluated in the context of findings from other locations. Therefore, GAO's preliminary conclusions or recommendations are not discussed at the closeout meeting.

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## Exit Conference with Agency

GAO holds an exit conference (in person, by telephone, or via videoconference) with each affected agency after completing its data collection and analysis. GAO coordinates the scheduling of the exit conference with the agency-designated liaison or agency-designated point of contact. If an agency has not designated a central liaison, GAO coordinates with the responsible agency management official. As previously mentioned, if GAO notified an agency that it is no longer within the scope of the engagement, no exit conference will be held.

The purpose of the exit conference is to confirm that the critical facts and key information used to formulate GAO's analyses and findings are current, correct, and complete. GAO officials responsible for the completion of the engagement will participate in the meeting. Agency officials responsible for the issues related to the engagement's objectives are also expected to attend the meeting. If a Statement of Facts or other written material is provided, it will be used to confirm that the critical facts and key information used to formulate GAO's analyses and findings are current, correct, and complete. Observations, preliminary conclusions, and potential recommendations that flow from the factual information collected may be discussed but are not provided in writing at the exit conference.

At the exit conference, GAO and agency participants should also discuss relevant procedures for any potential classified and/or sensitive content within the draft product. This should include discussing who at the agency or agencies will lead and contribute to any classification and/or sensitivity review (i.e., security review), who at GAO will be the point of contact for discussions related to the security review, and what the appropriate time frame may be for any security review that is needed.

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## Obtaining Agency Comments

As required by generally accepted government auditing standards, GAO provides responsible parties with an opportunity to review and comment on a draft of a product before it is issued. Responsible parties include agency officials and other directly affected parties that have responsibilities for the programs under review. Unless notified otherwise, agencies with which GAO held entrance and exit conferences for an engagement should expect to receive a draft of the product for review and comment.

Consistent with GAO's *Congressional Protocols* and 31 U.S.C. § 718(b)(2)(A), when GAO does work at the request of a congressional committee, a Member of Congress, or either house of the Congress, GAO will notify the requester(s) of the date it will send the draft product to an agency for comment and offer the requester(s) an opportunity to receive a copy of the draft for informational purposes when the agency receives the draft. Similarly, consistent with GAO's *Congressional Protocols* and 31 U.S.C. § 718(b)(2)(B), when GAO does work under its statutory authority to undertake work on its own initiative, GAO will notify the Senate Homeland Security and Governmental Affairs and House Oversight and Government Reform Committees when it provides a draft report for agency comment and offer those committees an opportunity to receive a copy of the draft for informational purposes.

The amount of time available for the agency to comment on a draft product is determined on a facts-and-circumstances basis. When determining the amount of time available for comment, GAO will consider a number of factors, including the (1) timing needs of the requester and (2) extent to which substantive discussions have already been held between GAO and the agency. Using these criteria, GAO will generally give an agency between 7 and 30 calendar days to comment on a draft product unless otherwise required by law. See 31 U.S.C. § 718(a) for a list of entities that by law must receive 30 days for comment. In rare



cases, the Comptroller General may grant an extension beyond 30 calendar days if the Comptroller General decides, after a showing by the agency, that an extension is necessary and will likely result in a more accurate product (see 31 U.S.C. § 718(b)(1)). GAO reserves the right to issue the product to the congressional requester(s) or cognizant committees if agency comments are not received within the time allotted. In such cases, the reason for not including the agency comments will be stated in the product.

GAO does not seek comments from an agency or affected party when (1) disclosure of an investigation's results could pose risks to individuals and their confidentiality, (2) premature disclosure of information could compromise the results of the work, or (3) a product largely reflects prior GAO work. For example, a testimony statement that is largely based on issued GAO work is not provided to the agency for comment. However, GAO does obtain the views of agency officials for those testimony statements that are based on new or ongoing work. As previously noted, GAO follows modified protocols for testimonies, which are described in the Testimony section of these protocols. Furthermore, GAO follows modified protocols for work undertaken by its criminal investigators that are described in the Investigations section of these protocols.

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## Transmittal of Draft Products for Agency Comment

GAO transmits most draft products for agency comment in a PDF file that prevents alteration of the file. GAO will provide the draft product to the agency-designated central liaison and/or point of contact. If an agency has not designated a central liaison, GAO will provide the notification to the responsible agency management official. Products containing classified or sensitive information are transmitted through other means to ensure appropriate information security. A transmittal letter or email accompanies each draft product to inform recipients of GAO's request for written or oral comments; security review, as appropriate; and the time frame within which the comments and, if applicable, security review, are due. The transmittal letter or email also states that the draft product is not final; is therefore subject to change; and must be safeguarded to prevent its transmittal to unauthorized personnel, alteration, or premature release.

Draft products are at risk of being prematurely released once they leave GAO's control. Therefore, in some limited circumstances, when there is

concern that a draft product may be prematurely released, GAO will take extra precautions in obtaining agency comments. For example, GAO may determine that the particular sensitivity of a draft product's information or recommendations requires restrictive comment procedures. In these instances, GAO may request that agency officials review the draft product in the presence of GAO staff and that these officials provide the agency's consolidated comments at that time. Although agency officials may take notes as they review the draft, at the conclusion of the meeting, all copies of the draft product will be returned to GAO.

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## Form of Agency Comments

GAO prefers that agencies provide written comments; however, GAO will accept comments provided in hard copy on agency letterhead, orally, or in an email message. GAO requests that agencies provide their written comments on agency letterhead as a PDF file of the original letter and not as a scan of the letter. This will facilitate compliance with Section 508 of the Rehabilitation Act by providing statutorily required access to information and data in our products for persons with disabilities. Submitting a PDF file ensures that an agency's comments are accurately reproduced in GAO's accessible product format. Comments on products containing classified or sensitive information should be transmitted in the manner agreed to by GAO and the agency. Technical comments provided by the agency are not reproduced in the final GAO product and, therefore, if provided, should not be included in the written comments provided on agency letterhead.

GAO expects an agency to provide (1) a single position on the extent of its agreement or disagreement with key GAO findings, conclusions, and recommendations and (2) the rationale for any disagreement. When an agency's designated senior official provides oral comments, GAO will summarize these comments and provide a copy of the summary to the official to verify that the comments are accurately stated before finalizing the product. The GAO senior executive official responsible for the completion of the engagement, along with the staff that performed the work, will participate in this meeting. In addition, for governmentwide work, GAO will generally request that comments be provided by the agency(ies) with which the entrance conference was held.

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## Agency Review of Products Containing Classified or Sensitive Information

GAO does not determine the classification or sensitivity level of its products. Pending completion of agency security reviews, GAO protects its draft products by marking the entire draft at a level commensurate with the highest classification level, or most restrictive sensitivity designation, of the information used in developing the product. Therefore, for those products that contain classified or sensitive information, GAO will request that the agency perform a security review for this type of information and communicate the review's results in writing to GAO. The security review must result in the agency providing a draft that includes all relevant marking and special handling instructions, such as portion markings, classification block, etc., required to identify and protect the information contained therein. As with agency comments on a draft product, GAO expects an agency to provide a single position on the classification and sensitivity level of the information included in the draft product.

When multiple agencies perform a security review of a draft GAO product, GAO will make every effort to obtain the agencies' concurrence on the appropriate classification level of the information used to develop the product. In those cases where concurrence cannot be reached, GAO will apply the level of classification provided by the agency from which the classified information originated.

GAO will advise the congressional requester(s) when the agency has completed its security review. Both the agency's security review and comments on the draft product should be completed within the time frame identified in GAO's letter or email soliciting comments on the draft product.

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## Disposition of Agency Comments

After receiving agency comments, GAO considers their substance, revises the draft product as appropriate, and indicates in the issued product whether the agency agreed or disagreed with GAO's findings, conclusions, or recommendations. If the agency disagrees with GAO's findings, conclusions, or recommendations, GAO will accept further explanations from agency officials in support of the agency's position. However, any available documented evidence supporting this explanation

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must be provided simultaneously to allow for verification if it materially affects the content of the product. When the agency disagrees with a finding, conclusion, or recommendation, GAO identifies the disagreement and states its own position in the issued product. An agency's electronic or hard copy written comments are typically reproduced in an appendix to the issued product. An email message describing an agency's comments will not be printed in the issued product. However, GAO identifies the disposition of this email message in the Agency Comments section of the product, just as it does for oral comments.

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## Testimony

Chairs of congressional committees or subcommittees frequently request that GAO prepare testimony statements and that GAO witnesses appear at congressional hearings. GAO is required to follow the rules of the Senate and the House and relevant committees or subcommittees in connection with any such hearings. Accordingly, GAO's Agency Protocols are modified for these requirements as described in this section. For example, because most hearing appearances are requested and statements are delivered within short time frames or are based on work that is new and quickly developed, ongoing, or already completed, GAO generally does not hold an entrance conference with agency officials. When agency officials need to be contacted for information that was not previously obtained or was not part of a previous review, GAO will notify the agency-designated central liaison, generally by telephone or an email message. If the agency has not designated a liaison, GAO will provide notification to the responsible agency management official.

For testimony based on new or ongoing work, regardless of whether it is a preliminary or a final product, consistent with generally accepted government auditing standards, GAO will obtain the views of agency officials on the information collected before the testimony statement is completed to (1) validate the accuracy of the information gathered and (2) discuss the implications that flow from the information gathered. The agency's views are generally obtained through a meeting with the official designated to speak for the agency or through other means, such as a telephone conference call. The views of the agency official will be considered in the development of the testimony statement. If the agency is unable to schedule a meeting to provide its views within the time frame specified by GAO, the testimony statement will reflect that GAO was unable to obtain the agency's views.

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In contrast, for testimony that is based on recently reported work, GAO generally will not seek agency views. For public testimonies based on classified and/or sensitive products or ongoing work that includes such information, GAO will request that agencies conduct security reviews on an expedited basis to ensure that GAO's testimony statement is suitable for public release. Additionally, when GAO testifies on investigations it conducts, it does not obtain agency views on the testimony statement because such actions could jeopardize future proceedings. GAO's modified protocols related to investigations are explained in greater detail in the Investigations section of these protocols. GAO will distribute its written testimony statement in accordance with the rules of the Senate or the House, including the applicable committee's rules.

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## Disposition of GAO's Work

Consistent with generally accepted government auditing standards, GAO prefers using published products to communicate the final results of its work because they (1) communicate the results consistently to all interested parties; (2) make the results available to the public, as appropriate; (3) build a readily available subject-matter record for future use; and (4) facilitate follow-up to determine whether appropriate corrective measures have been taken when needed. However, an oral briefing may be used, for example, when GAO (1) determines that further work is not warranted; (2) provides information that is readily available to the public, such as that in Inspector General reports; or (3) develops a summary of previously issued GAO products that does not contain any new findings, conclusions, or recommendations. In these instances, GAO will notify the agency-designated central liaison or point of contact that the engagement has been completed without a published product.

The congressional requester(s) of a GAO product that is to be published may ask GAO to restrict the release of the product for a period of up to 30 calendar days beyond its issuance date to the requester. If such a request has been made and a product's contents have been released or made public (i.e., leaked) before the restriction period expires, GAO reserves the right to release the product after notifying the requester. GAO also reserves the right to release a restricted report if either body of the Congress is considering related legislation. GAO will notify agencies prior to the release of its products and provide access to the products when they are released. Generally, GAO teams responsible for the engagement will provide the agency point of contact, via email, with the final electronic version of the product and the transmittal letter.

Most GAO products are posted on GAO's website at [www.gao.gov](http://www.gao.gov). However, GAO products that contain classified or sensitive data are not posted on GAO's website. Instead, classified products are distributed only to those with the appropriate security clearances and a need to know; products that contain sensitive information are distributed only to recipients who are authorized by statute or regulation to receive the products, have a need to know, or both. GAO will generally publish on its website the unclassified titles of products that are classified or sensitive.

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## Follow-up on GAO Recommendations

GAO's recommendations are intended to improve the economy, efficiency, and effectiveness of an agency's operations and to improve the accountability of the federal government for the benefit of the American people. Consequently, GAO monitors agencies' progress in implementing these recommendations. To accomplish this monitoring, GAO maintains a database of open recommendations. As new products with recommendations are released, the associated recommendations are incorporated into the database. This database serves both GAO and the agencies by helping them meet their record maintenance and monitoring responsibilities. The open recommendations database is available to the public on GAO's web site at [www.gao.gov](http://www.gao.gov). The database is searchable by agency, congressional committee, and key words.

GAO will remove all closed recommendations from the database on an ongoing basis. However, near the end of each fiscal year, special attention is directed to this effort. GAO removes a recommendation from its database after determining that (1) the agency has implemented the recommendation or has taken action that in substance meets the intent of the recommendation; or (2) circumstances have changed, and the recommendation is no longer relevant.

Agencies also have a responsibility to monitor and maintain accurate records on the status of recommendations. These requirements are detailed in two OMB Circulars. OMB Circular A-50 provides the policies and procedures for use by executive agencies when considering products issued by GAO and Inspectors General, other executive branch audit organizations, and nonfederal auditors where follow-up is necessary; and OMB Circular A-123 addresses internal management control systems. These requirements include that the agency (1) appoint a top-level audit follow-up official, (2) maintain accurate records on the status of

recommendations, and (3) assign a high priority to following up on audit recommendations.

Additionally, when GAO issues a product containing recommendations to an agency, 31 U.S.C. § 720 requires that the agency submit a written statement of the actions it has taken or plans to take in response to GAO's recommendations to the Senate Committee on Homeland Security and Governmental Affairs, the House Committee on Oversight and Government Reform, the committees of jurisdiction over the program or activity that is the subject of the recommendation, and GAO not later than 60 days after the date of the product. The agency's statement of actions shall also be submitted to the House and Senate Committees on Appropriations with the agency's first request for appropriations submitted more than 60 days after the date of the product. Consistent with GAO's *Congressional Protocols*, if the congressional requester has asked that GAO restrict release of the product for a period of up to 30 days after it is issued, the 60-day period begins on the date the product is released.

GAO will use the agency's statement of actions as a starting point to help gather additional information from the agency on the status of open recommendations. GAO will use this preliminary information to discuss the status of recommendations with cognizant agency officials; obtain copies of agency documents supporting the recommendations' implementation; and perform sufficient work to verify that the recommended actions are being taken and, to the extent possible, that the desired results are being achieved.

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## Investigations

The Forensic Audits and Investigative Service (FAIS) team is a specialized GAO unit with criminal investigators. FAIS seeks to improve the performance and ensure the accountability of government by conducting oversight investigations concerning allegations of wrongdoing that may involve potential violations of criminal law. When FAIS investigations disclose potential violations of law, the information is referred to the appropriate law enforcement agency, such as the appropriate agency's Office of Inspector General or the Department of Justice. FAIS investigations typically focus on allegations of corruption, fraud, misconduct, contract and procurement improprieties, conflicts of interest, and ethics violations in federal programs or activities.

FAIS also engages in proactive operations that test the security of agencies' systems, controls, and property. These operations are coordinated with appropriate authorities. FAIS will inform the agency of any serious security issues discovered during these operations shortly after the operations have been completed and before any of the related findings are made public. After informing the agency, but before making the findings public, FAIS will also offer a briefing to the congressional requesters. In addition, FAIS's work may involve law enforcement-related issues or programs.

FAIS also utilizes GAO's FraudNET, an automated system that affords the public an opportunity to report allegations of fraud, waste, abuse, and mismanagement of federal funds, facilities, or programs. Typically, FAIS refers this information to the appropriate agency's Office of Inspector General or another law enforcement agency with jurisdiction for action. GAO expects to receive a report from the agency on the results of the action.

It is GAO's policy to conduct investigations according to standards established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). CIGIE standards place upon GAO and its investigators the responsibility to ensure that (1) investigations are conducted by personnel who collectively possess the required knowledge, skills, and abilities to perform the investigations; (2) judgments made in collecting and analyzing evidence and communicating results are impartial; and (3) due professional care (e.g., thoroughness, appropriate use of investigative techniques, impartiality, objectivity, protection of individual rights, and timeliness) is exercised. FAIS seeks evidence of wrongdoing either in conjunction with or independently of audits and evaluations. FAIS focuses on physical, testimonial, documentary, and analytical evidence that is relevant, material, and admissible in criminal and civil proceedings. To ensure admissibility in subsequent judicial proceedings, FAIS performs its work in accordance with the requirements of the U.S. Constitution, statutes, and court decisions applicable to obtaining evidence in criminal and civil cases.

Like GAO's other units, FAIS expects that an agency will promptly comply with requests for access to its records and to agency personnel directly involved with the matter under investigation. Furthermore, there should be no interference with an investigator's ability to obtain relevant information concerning an investigative matter. When FAIS becomes aware of an ongoing executive branch investigation pertaining to a matter FAIS is



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currently investigating, FAIS will coordinate its work with the law enforcement agency involved.

Investigations by their very nature do not support the use of entrance or exit conferences. Nor do the CIGIE standards require these conferences. Revealing information at the start of an investigation may lead to the destruction or concealment of evidence, thus jeopardizing the investigation. However, in investigations that will result in a public product or testimony, FAIS will brief agency officials after the investigation has been completed and before the information is made public. In situations where FAIS investigators are working with GAO auditors and analysts, the provisions of GAO's standard Agency Protocols are applicable to the noninvestigative work being performed.

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## Access to Agency Information

The Congress has given GAO broad statutory rights of access to a wide range of agency records and information. Specifically,

- GAO's general access authority is codified at 31 U.S.C. § 716(a), which requires each agency to give GAO "such agency records as the Comptroller General requires to discharge [his or her] duties . . . (including audit, evaluation, and investigative duties) . . ." These records include all "information the Comptroller General requires about the duties, powers, activities, organization, and financial transactions of the agency."
- GAO's authority includes access to inter- and intra-agency memorandums and electronic files as well as classified and sensitive information. The latter includes business-confidential and proprietary data.
- GAO's authority includes access to draft, privileged, predecisional, and deliberative records, and includes obtaining copies of all records to which it has access.
- While the Freedom of Information Act, the Trade Secrets Act, and other statutes may generally protect certain categories of information from disclosure by an agency to the public, such statutes either do not apply to GAO or contain exceptions for GAO access.
- Various other statutes, in addition to GAO's general access authority in 31 U.S.C. § 716, provide GAO with access to specific types of

agency records and information, such as tax, Social Security, financial institution, and employee benefit plan records and information.

- Under certain circumstances, GAO has authority to access information from nonfederal entities that receive federal funds, such as the District of Columbia, state and local governments, and private-sector contractors.

The Congress relies on GAO to examine virtually every federal program, activity, and policy, as well as to review actions of certain nonfederal entities that receive federal funds. Generally accepted government auditing standards make GAO analysts and financial auditors responsible for planning, conducting, and reporting their work without internal or external impairments to the work. These standards require that analysts and financial auditors obtain sufficient, appropriate evidence to provide a reasonable basis for any related findings and conclusions. GAO's work involves different approaches to meet the evidence requirements of generally accepted government auditing standards. The evidence GAO collects falls into four categories:

- physical evidence (e.g., the results of direct inspection or observation);
- documentary evidence (e.g., information created by and for an agency, such as letters, memorandums, contracts, management and accounting records, and other documents in various formats, including electronic databases);
- testimonial evidence (e.g., the results of face-to-face, telephone, or written inquiries, interviews, and questionnaires); and
- analytical evidence (e.g., developed by or for GAO through computations, data comparisons, and other analyses).

GAO expects that an agency will promptly comply with its requests for access to the agency's records so that it can obtain all categories of needed evidence. Pursuant to its authority, GAO typically requests copies of the records to which it requests access. GAO also expects that it will receive full and timely access to agency officials who have control of the requested records; to agency employees who are responsible for the programs, issues, events, operations, and other factors covered by such records; and to contractor personnel supporting such programs, issues, events, and operations. In addition, GAO expects that it will have access to the agency's facilities and other relevant locations needed to observe an agency's activities related to the objectives of the review. GAO will endeavor to conduct work related to requests for information with minimal

interruption to the agency's operations. If GAO believes that it is experiencing unreasonable delays in obtaining requested access, GAO is authorized to follow the steps described in the Resolving Disputes Over Access section of these protocols. Because of its statutory access authorities, GAO is not required to sign a nondisclosure or other agreement as a condition of gaining access to information to which it is entitled by law.

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## Handling and Disclosing Information

GAO secures all information obtained during the course of its work. Under 31 U.S.C. § 716(e)(1), GAO is obligated to maintain the same level of confidentiality for information obtained from an agency as is required of the agency head. When GAO requires access to classified, proprietary, or otherwise sensitive information, it will comply with applicable statutory requirements and ensure that such information is protected in a manner commensurate with how the agency providing the information is required to protect such information. Individual GAO teams will work with agency officials to arrange the appropriate means for transmitting and handling classified, proprietary, or otherwise sensitive information provided to GAO. GAO ensures that staff who are working with classified, proprietary, or otherwise sensitive information have the necessary security and other clearances and the training to properly handle, store, and dispose of this information.

While GAO is not subject to the Freedom of Information Act, its public disclosure policy follows the spirit of the act consistent with GAO's duties and responsibilities to the Congress. It is GAO's policy not to provide records to the public that originated in another agency or a nonfederal organization. Instead, GAO refers those who request such records to the originating organization. Further information on the public availability of records and information that comprise GAO's audit documentation can be found in 4 C.F.R. part 81.

After a product has been released, and pursuant to 31 U.S.C. § 716(e)(3), GAO will grant Members of Congress, upon their written request, access to its audit documentation at GAO offices or will provide copies of selected audit documentation. After a product has been issued to a requester but has not yet been released, GAO may grant access to specific, selected audit documentation after receiving a written request from the Member(s) who requested the product. However, copies of the audit documentation will not be provided until the product has been

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released. In either case, GAO advises congressional recipients that access to GAO's audit documentation is subject to legal and privacy considerations, such as those concerning taxpayer return information and protected banking information.

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## Resolving Disputes Over Access

Timely access to information is in the best interests of both GAO and the agencies. GAO needs to efficiently use the time available both to minimize the impact on the agency being reviewed and to meet the time frames of the congressional requester(s). Therefore, GAO expects that an agency's leadership and internal procedures will recognize the importance of and support prompt responses to GAO's requests for information and provide the requested information within agreed-upon timeframes. If the information request will take more time to fulfill, the agency should communicate with GAO as soon as this is known.

GAO expects that agencies will continue to work with GAO officials to discuss and resolve instances where access to information has been delayed. However, if GAO believes it is experiencing unreasonable delays in obtaining access, GAO officials will elevate the issue by contacting the agency's leadership and notifying the congressional requester(s), as appropriate. Although it is GAO's strong preference to resolve access issues at the lowest organizational levels at an agency, the Congress has authorized GAO (and recently reaffirmed this right in the GAO Access and Oversight Act of 2017) to enforce its access to agency records in court.

Under the statutory enforcement process established by 31 U.S.C. § 716(b), the Comptroller General first sends a written request to the agency head for a record that has not been made available within a reasonable time. The agency head then has 20 calendar days to respond, either by providing the record or explaining why it is being withheld. If the agency head does not provide the record, the Comptroller General files a report describing the access issues with the President, the Director of OMB, the Attorney General, the agency head, and the Congress. If the agency head still does not provide the record within 20 calendar days of the report's filing, the statute authorizes the Comptroller General to bring a civil action in federal district court to enforce GAO's access rights. The court may then issue an order compelling the agency head to produce the record; failure to comply with such an order is punishable as a contempt of court.

GAO's authority to seek court enforcement of its access is subject to specific and narrow exceptions. The most notable is if the President or the Director of OMB certifies that (1) the record could be withheld under one of two Freedom of Information Act exemptions (5 U.S.C. § 552(b)(5) [deliberative process] or (b)(7) [law enforcement records]); and (2) disclosure of the record to GAO could reasonably be expected to substantially impair the operations of the government. As the legislative history of 31 U.S.C. § 716 makes clear, this certification requirement was intended to present a very high bar. (See Senate Report No. 96-570, at 6-8 [1980].) As previously noted, the fact that materials may be exempt from public disclosure is not relevant to GAO's access rights. Moreover, GAO's statutory access rights are not diminished by a certification; certification simply precludes the Comptroller General from seeking a judicial remedy in certain limited situations. If the President or the Director of OMB does make a certification, generally accepted government auditing standards require that the resulting access limitations be identified in GAO's product and the audit findings be adjusted, as appropriate.

Consistent with GAO's reporting standards, when there is difficulty in obtaining timely access to information that adversely affects either the completion of an engagement, its scope, or both, GAO's product will reflect that GAO had this difficulty. In addition, unreasonable delays in gaining access to an agency's information can reduce the time available for the agency to provide its views or comments on GAO's work.

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## Press Policy

In response to inquiries from the media about ongoing work, GAO will provide information only about the objectives, scope, and methodology of an engagement; the names of the congressional requester(s); and the expected completion date. GAO will refer inquiries for any additional information to the requester(s). However, in response to media inquiries about ongoing FAIS investigations, GAO will neither confirm nor deny the existence of such an investigation unless a Member of Congress has made a public announcement about this work, in which case GAO will coordinate an appropriate response with the relevant requester(s). As a professional courtesy, GAO will inform the requester(s) of major media inquiries during an ongoing engagement. As appropriate, such courtesy will be extended by GAO staff conducting the work to the agency-designated central liaison or point of contact for the work.

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Once a product is publicly released, GAO staff with expertise in the subject matter will answer questions from the media. On-camera interviews for television news programs are done only when GAO deems them appropriate for public understanding of the facts, findings, conclusions, and recommendations of GAO's products. GAO's policy is that the senior executives with the broadest knowledge of a completed engagement do such interviews. If asked to participate in press briefings sponsored by the requester(s), GAO will provide support if the briefings are held in Washington, D.C. In such instances, GAO will provide knowledgeable staff with the understanding that they are present only to answer questions about the specifics of released GAO products. Although GAO does not hold press conferences or issue press releases about the vast majority of its products, it does advise the media, agency personnel, and the public of the release of GAO products via its website, social media, and other venues.

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# Agency Protocols Change History

Revision #	Date	Protocols Version #	Change Description	Section Heading	Page
N/A	11/19/2018	1.0	New issuance		

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## GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

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