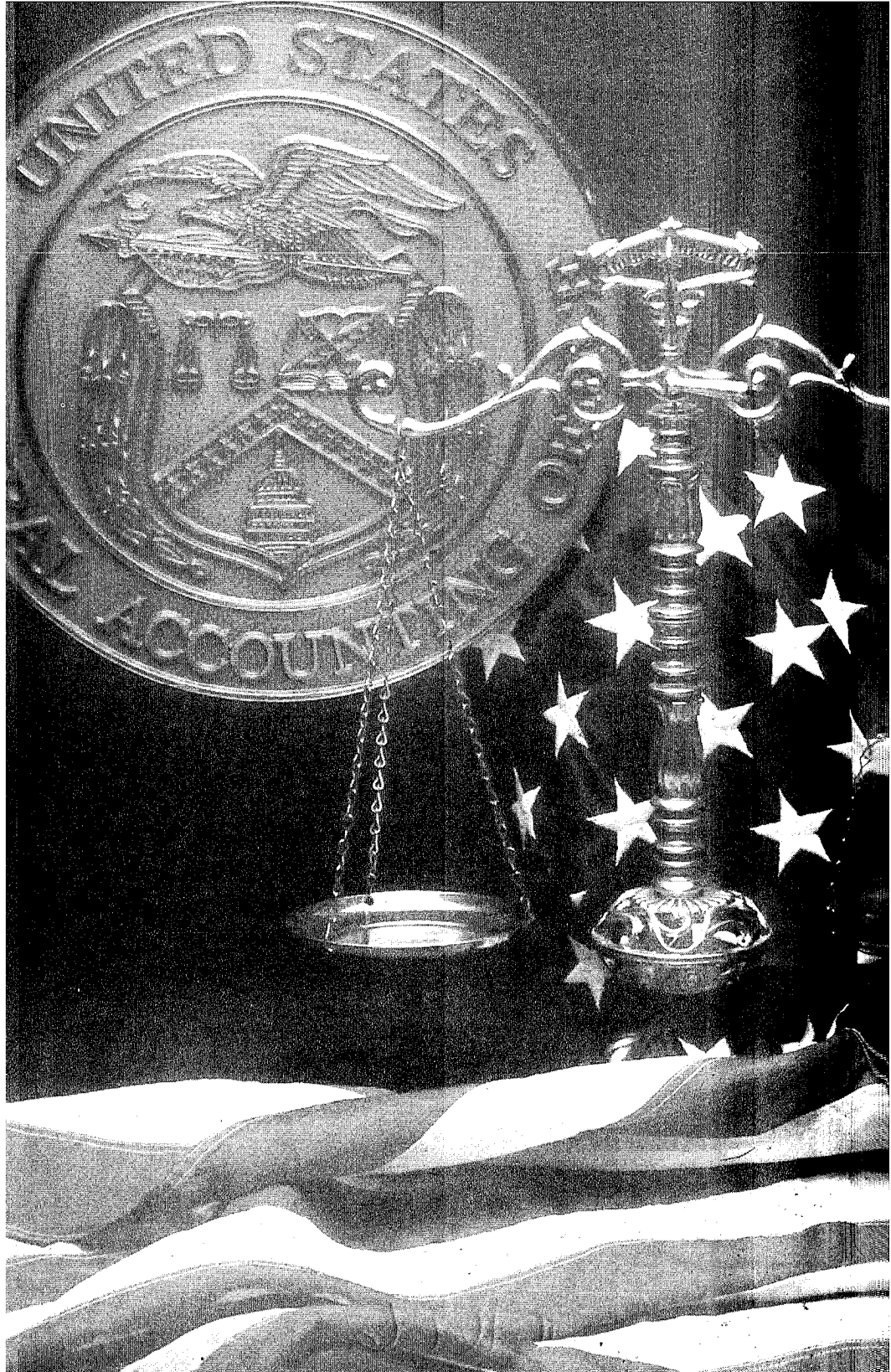


Obtaining Services from the U.S. General Accounting Office

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Accounting Act of 1921, which provides, in part, that:

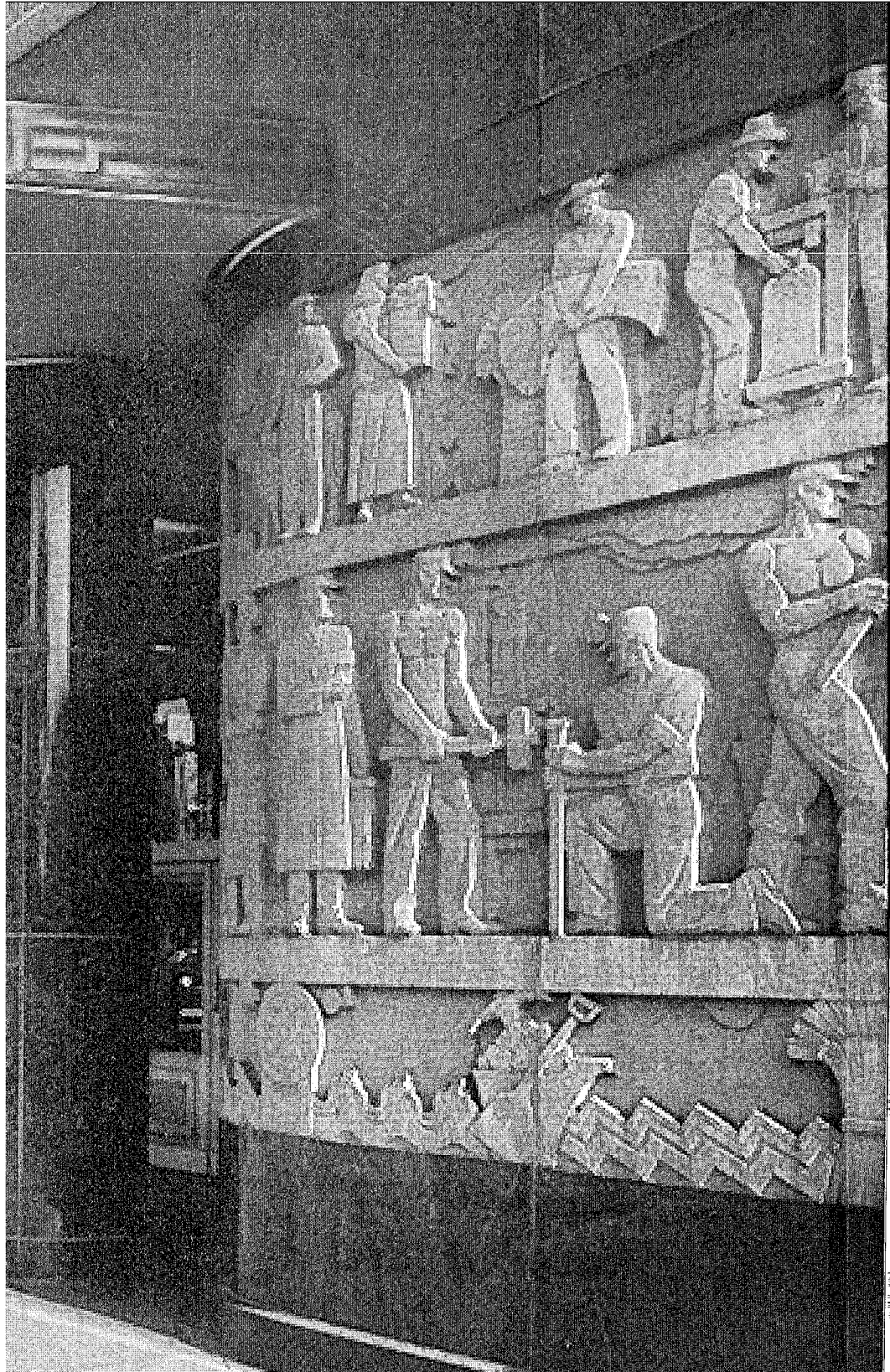
“The Comptroller General shall investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds. . . .”

Since then, a variety of legislation has expanded GAO’s responsibilities for providing audit and evaluation services to the Congress.

GAO’s goal is to meet the needs of the Congress by furnishing audit and evaluation services that are useful, objective, accurate, and available when needed.

The purpose of this booklet is to foster a better understanding of

- what GAO does,
- how GAO ensures the quality of its work,
- how GAO communicates the results of its work, and
- how to obtain GAO services.





prominent or which are audits and reviews of federal programs and activities.

Most GAO reviews are made in response to specific congressional requests. We are required to do work requested by committees. To the extent possible, GAO also responds to individual members' requests. Other reviews are initiated pursuant to standing commitments to congressional committees and some reviews are specifically required by law. Finally, some reviews are independently undertaken in accordance with our basic legislative responsibilities.

GAO examines virtually every federal program, activity, and function. Coverage ranges from missiles to medicine, from inventory control to arms control, from outer space to inner city.

Major Subject Areas

- Accounting and Auditing
- Agriculture
- Defense
- Education
- Employment
- Energy
- Environment
- Financial Institutions
- Financial Management
- Health
- Housing
- Income Security
- Information Management
- International Affairs
- Procurement
- Taxes
- Transportation

- Are government programs being carried out in compliance with applicable laws and regulations, and are data furnished to the Congress on these programs accurate?
- Do opportunities exist to eliminate waste and inefficient use of public funds?
- Are funds being spent legally, and is accounting for them accurate?
- Are programs achieving desired results, or are changes needed in government policies or management?
- Are there better ways of accomplishing the programs' objectives at lower costs?

Multidisciplined Staff Go Wherever Necessary

The ability to review government functions or programs requires a multidisciplined staff able to conduct assignments throughout the world.

GAO's staff have expertise in a variety of disciplines—accounting, law, public administration, the social and physical sciences, economics, and others. GAO also has trained investigators who assist auditors and evaluators when they encounter possible criminal and civil misconduct.

Many staff members have advanced degrees, including doctorate degrees, and are professionally certified and licensed. They keep up with current developments and are required to meet professional standards for continuing education.

GAO is organized so that staff members concentrate on specific subject areas. (A complete list is included on the back cover.) When an assignment requires specialized experience unavailable within GAO, outside experts are called in to assist the permanent staff.



headquarters. They go wherever necessary, working on-site to gather data, test transactions, and observe first-hand how federal programs and activities are carried out.

Communication With Requesters

Before starting a specific congressional request assignment, GAO staff generally meet with the requester to discuss the assignment's objectives; its feasibility given the availability of staff; the extent, or scope, of the work needed; the date when work results are desired; and the type of final product that is most appropriate.

- **Assignment Objectives.** We work closely with requesters to ensure that our assignment objectives can be done in accordance with professional standards and address the needs of the requester.
- **Scope.** We may propose alternative schedules and methods of doing a proposed assignment to ensure that we use our resources effectively in meeting the requester's needs.
- **Product Type.** We provide interim briefings, testimony, and written reports. Written reports vary in format and content depending on the complexity of the assignment.

In addition to communicating on specific assignments, we consult with the Congress in developing our long-range plans to ensure that GAO's work will be consistent with present and future congressional needs. Our long-range plans are discussed with, and available to, the Congress.





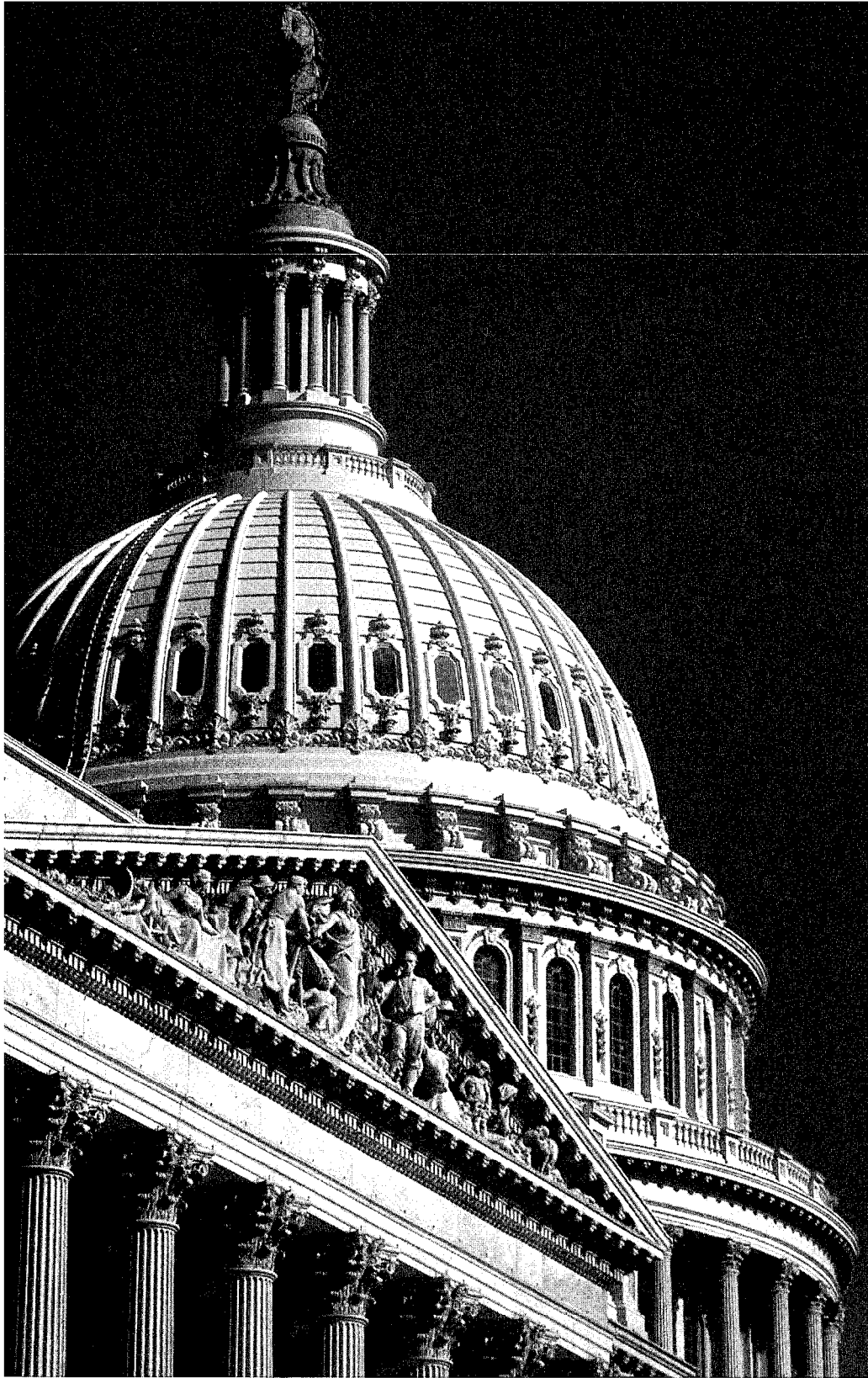
GAO is committed to adhering to very demanding professional standards. These standards require that staff be qualified and be free from personal and external impairments to independence, that they carry out the assignment in a professional manner, and that the work be of sufficient depth to answer the assignment's objectives. The work must be soundly planned and supervised to ensure that sufficient, reliable, and competent evidence is developed. Reports based on this work must be timely, accurate, and objective and must present fairly the results of the work.

Independence, objectivity, and evidence are three key factors in the reliability of GAO's products. Obtaining agency comments serves as a final check on the completeness of our products.

- **Independence and Objectivity.** Our goal is to provide useful, credible, and unbiased analyses and information to the Congress. To do this, it is important that we plan, perform, and report the results of our work independently and objectively.
- **Evidence.** During the review, we gather the evidence necessary to assess the issues in question. GAO collects, tests, and analyzes data to ensure that sufficient, competent, and relevant evidence supports the final product. Additional data and evidence obtained during an assignment may lead to a reassessment of prior evidence and/or GAO's tentative position.

Before issuance, the final product and the evidence are independently reviewed within GAO to ensure that the evidence supports the report, the information is clearly and objectively presented, and any conclusions and recommendations are appropriate.

- **Agency Comments.** Providing agencies and other affected parties the opportunity to comment on audit and evaluation results can enhance the usefulness of the final report and provide added assurance that we are being as objective as possible.





Virtually all of our unclassified audit and evaluation reports are available to the public. A few reports contain classified or otherwise sensitive information that must be restricted by law. GAO tries to issue an unrestricted version of the report or, at a minimum, an unrestricted executive summary.

Monthly and yearly listings of issued reports are available so that the Congress and the public can obtain reports of particular interest to them.

Summary Reports

Throughout the year, GAO issues several summary reports about its work and activities. The Comptroller General's *Annual Report*, for instance, provides the Congress and the public an overview of GAO's activities in the preceding fiscal year. It highlights GAO's work on major national issues, summarizes our major issued reports, and identifies various contributions, including financial and other benefits resulting from GAO's work.

GAO also publishes a yearly report on recommendations that it has made but that, for various reasons, have not been adopted.





its audits and evaluations. They include establishing accounting and auditing policies and providing legal assistance.

Accounting and Financial Management Policy

The Comptroller General, together with the Secretary of the Treasury and the Director of the Office of Management and Budget, prescribes accounting principles and standards for the executive branch. The Comptroller General also prescribes generally accepted government auditing standards.

Legal Services

GAO provides various legal services to the Congress. In response to inquiries from committees or members, the Comptroller General provides advice on legal issues involving government programs and activities. GAO is also available to assist in drafting legislation and reviewing legislative proposals before the Congress. In addition, GAO reviews and reports to the Congress on proposed rescissions or deferrals of government funds.

Other services include resolving bid protests that challenge government contract awards, assisting government agencies in interpreting the laws governing the expenditure of public funds, and reporting on regulations proposed by other agencies.

Congressional requesters are encouraged to contact GAO on an informal basis prior to submitting a written request. GAO staff are available to consult with requesters or their staffs and help them frame questions and issues and formulate strategies and approaches even before a request letter is written.

We encourage the continuation of close working relationships between requesters or their staffs and GAO. Our Office of Congressional Relations (202/512-4400) can help requesters identify an appropriate GAO point for contact. To request copies of GAO documents, please call Distribution at 202/512-6000 or fax to 202/512-6061. Most of our publications also are available on the internet at GAO's world wide web site (<http://www.gao.gov>).

To formally request GAO assistance, write to:

The Comptroller General of the United States
441 G Street NW
Washington, DC 20548

Divisions/Offices

Office of Congressional Relations (202/512-4400)

Accounting and Information Management Division (202/512-2600)

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 mmentwide and Defense Information Systems
 Agencies Information Systems
 olidated Audit and Computer Security

Health, Education, and Human Services
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 Management Issues
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Office of Special Investigations (202/512-7455)

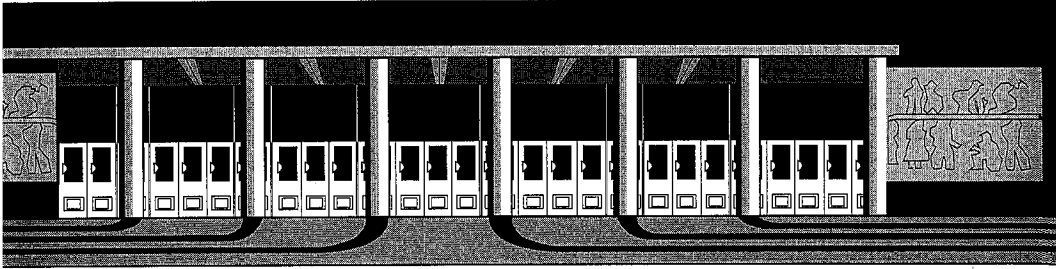
Office of the Chief Economist (202/512-6209)

Office of the General Counsel (202/512-5400)

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