

# Government Accountability Office The Congressional Watchdog

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Office of Congressional Relations  
(202) 512-4400  
[congrell@gao.gov](mailto:congrell@gao.gov)

# What we will cover today

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## What is GAO?

- Mission, authority, and scope of work
- Basis of credibility
- Scope of work



## How can you use GAO products and services?

- Use reports and testimonies
- Tap our experts
- Access content through social media
- Request work



# GAO's mission

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



# GAO's authority

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Among other things, GAO has statutory authority to

- “investigate all matters related to the receipt, disbursement and expenditure of public funds” and
- “evaluate the results of a program or activity the Government carries out under existing law.”

See 31 U.S.C. §§ 712, 716 and 717 for GAO's primary statutory authorities.



# Basis of GAO's credibility

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## Work is

- guided by organizational values,
- performed according to applicable professional standards, and
- produced by highly trained staff who often perform field work or original analysis.

# GAO's scope of work

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- Evaluations of federal programs and performance
- Financial and management audits
- Policy analyses
- Legal opinions
- Bid protest adjudications
- Investigations

# Use our written products

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United States Government Accountability Office  
Report to Congressional Requesters

September 2014

## INTERNATIONAL LABOR GRANTS

DOL's Use of  
Financial and  
Performance  
Monitoring Tools  
Needs to Be  
Strengthened

GAO-14-832



United States Government Accountability Office  
Report to the Ranking Member,  
Committee on Education and the  
Workforce, House of Representatives

February 2011

## DEPARTMENT OF EDUCATION

Improved Oversight  
and Controls Could  
Help Education Better  
Respond to Evolving  
Priorities



GAO-11-194



United States Government Accountability Office

Testimony  
Before the Subcommittee on Health,  
Committee on Energy and Commerce,  
House of Representatives

For Release on Delivery  
Expected at 2:00 p.m. E.T.  
Friday, October 23, 2015

## PATIENT PROTECTION AND AFFORDABLE CARE ACT

Preliminary Results of  
Undercover Testing of the  
Federal Marketplace and  
Selected State  
Marketplaces for  
Coverage Year 2015

Statement of Seto Bagdoyan, Director, Forensic Audits  
and Investigative Service



U.S. GOVERNMENT ACCOUNTABILITY OFFICE  
441 G St. N.W.  
Washington, DC 20548

November 16, 2015

The Honorable Mary Jo White  
Chair  
United States Securities and Exchange Commission

### Financial Audit: Securities and Exchange Commission's Fiscal Years 2015 and 2014 Financial Statements

Dear Ms. White:

This report transmits the GAO auditor's report on the results of our audits of the fiscal years 2015 and 2014 financial statements of the United States Securities and Exchange Commission (SEC) and its Investor Protection Fund (IPF), which is incorporated in the enclosed *U.S. Securities and Exchange Commission Fiscal Year 2015 Agency Financial Report*.

As discussed more fully in the auditor's report that begins on page 59 of the enclosed agency financial report, we found

- the financial statements of SEC and its IPF as of and for the fiscal years ended September 30, 2015, and 2014, are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles;
- SEC maintained, in all material respects, effective internal control over financial reporting for SEC and for IPF as of September 30, 2015; and
- no reportable noncompliance for fiscal year 2015 with provisions of applicable laws, regulations, contracts, and grant agreements we tested.

The Accountability of Tax Dollars Act of 2002 requires that SEC annually prepare and submit audited financial statements to Congress and the Office of Management and Budget.<sup>1</sup> The Securities Exchange Act of 1934, as amended in 2010 by the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act), requires SEC to annually prepare and submit a complete set of audited financial statements for IPF to Congress.<sup>2</sup> In accordance with the authority conferred in the Chief Financial Officers Act of 1990, as amended by the Government Management and Reform Act of 1994,<sup>3</sup> we have audited the SEC and IPF financial statements. Section 963 of the Dodd-Frank Act further requires that (1) SEC annually submit a report to

<sup>1</sup>IPF was established in 2010 by section 922 of the Dodd-Frank Wall Street Reform and Consumer Protection Act to fund the activities of SEC's whistleblower award program and the SEC Office of Inspector General suggestion program. IPF is a separate SEC fund and its financial statements present SEC's financial activity associated with its whistleblower and Inspector General suggestion programs. Accordingly, IPF's financial statements are also included in SEC's overall financial statements.

<sup>2</sup>Pub. L. No. 107-298, § 2, 116 Stat. 2049-2050 (Nov. 7, 2002), amending 31 U.S.C. § 3615.

<sup>3</sup>Section 216(g)(5) of the Securities Exchange Act of 1934, 15 U.S.C. § 78u-6(g)(5).

<sup>4</sup>See the Chief Financial Officers Act of 1990, Pub. L. No. 101-616, 104 Stat. 2838 (Nov. 15, 1990), codified, in relevant part, as amended, at 31 U.S.C. § 3521(g); see also the Government Management Reform Act of 1994, Pub. L. No. 103-356, 108 Stat. 3410 (Oct. 13, 1994), codified, in relevant part, as amended, at 31 U.S.C. § 3515(c).





# High risk series

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Biennial status reports on 32 major government operations that GAO considers high risk because they are vulnerable to fraud, waste, abuse, and mismanagement or are in need of broad-based transformation  
GAO-17-1SP



Improving  
VA Health Care



Federal Oil and  
Gas Resources



Enforcement of  
Tax Laws



National Flood  
Insurance



US Postal Service



Medicare Program



DOD Business  
Practices



IT Acquisition and  
Security



# Fragmentation, overlap, and duplication reports

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- GAO has issued 7 reports (2011-2017) identifying over 500 actions to help programs achieve greater efficiencies or become more effective in providing government services.

# Tap our expertise

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## Our staff are organized around areas of expertise

Acquisition and Sourcing  
Management Team (ASM)



Applied Research and  
Methods (ARM)



Defense Capabilities and  
Management (DCM)



Education, Workforce, and  
Income Security (EWIS)



Financial Management  
and Assurance (FMA)



Financial Markets and  
Community Investment  
(FMCI)



Forensic Audits and  
Investigative Service (FAIS)



Health Care Team (HC)



Homeland Security and  
Justice (HSJ)



Information Technology (IT)



International Affairs and  
Trade (IAT)



Natural Resources &  
Environment (NRE)



Physical Infrastructure (PI)



Strategic Issues (SI)



# Services our experts provide

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- Witnesses at hearings
- Support for hearings
- Briefings
- Informal answers to questions and advice

# Hearings

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In fiscal year 2016, GAO witnesses testified at 119 hearings, which covered a wide range of international and national issues.

# Access GAO through social media

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*Using today's technology to share GAO's work with Congress and the American people.*



**GAO**

# Requesting GAO work

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## How are requests made for reports?

- Submit requests in writing to the Comptroller General

## How does GAO prioritize requests?

- Statutorily required studies (mandates)
- Requests from senior congressional leaders and chair and ranking members of committees

# Writing request letters

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## Members may request in writing that GAO

- conduct an audit or investigation
- add them as co-requesters
- provide a witness to testify

## Requests should include

- the nature of the request
- the requesting Member's signature, title, and committee affiliation
- a staff point of contact



United States Senate  
Committee on Oversight

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

Dear Mr. Dodaro:

There are approximately 1 million widgets in the United States. The Widget Assistance Act authorizes a wide variety of widget assistance programs that are administered by Department X and Department Y and requires the departments to collaborate and coordinate their programs to avoid unnecessary duplication of effort and potentially inefficient use of resources. Combined, Departments X and Y spend \$15 billion on the widget population. The widget population has grown in recent years, and concerns have been raised about the implementation of the Widget Assistance Act and services provided to them.

In light of these concerns, we would like to request that GAO examine the following questions:

1. To what extent have Department X and Department Y provided services that address the needs of the widget population through their widget assistance programs?
2. To what extent are Departments X and Y effectively coordinating and collaborating to efficiently provide services to the widgets?
3. How do Departments X and Y ensure the effectiveness of services provided to the widget population, such as measuring the effectiveness of its assistance programs, its coordination and collaboration efforts, and strategy to address barriers, if any, to coordination and collaboration?

Thank you for your timely attention to this request. If you have any additional questions, please contact John Smith in Senator Jane Doe's office at [john.smith@senate.gov](mailto:john.smith@senate.gov) or at (202) 224-1111.

Sincerely,

*Jane Smith*

Jane Smith  
Chairwoman, Senate Committee on Oversight



# Writing request letters

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## Requester will be

- notified when GAO has accepted the request
- contacted by GAO to better understand the requester's information needs
- asked to approve or decline co-requesters
- given periodic briefings
- provided a draft written product and notified before the product is issued
- given the option of restricting products for up to 30 calendar days



# Congressional Protocols

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## *GAO's Congressional Protocols describe*

- the scope of GAO's audit authority
- criteria GAO considers before accepting requests
- GAO's commitments to requestors
- GAO's priorities for initiating work



# GAO's congressional relations office

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Congressional relations advisors will help you

- write request letters and statutorily required studies (mandates)
- connect with GAO experts
- obtain available products and services
- understand GAO's protocols and planned work

# Contacting GAO for assistance

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## Contact GAO's Congressional Relations Office to obtain assistance

- call: (202) 512-4400
- e-mail: [congreld@gao.gov](mailto:congreld@gao.gov)
- visit: [watchdog.gao.gov](http://watchdog.gao.gov)

