

Government Accountability Office The Congressional Watchdog

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Office of Congressional Relations

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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?

- Cite reports and testimonies
- Tap our experts
- Access content through social media

Request work and other services



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*
- *...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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GAO's 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

Our written products

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GAO 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


GAO 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



GAO 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.¹ 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.² In accordance with the authority conferred in the Chief Financial Officers Act of 1990, as amended by the Government Management and Reform Act of 1994,³ we have audited the SEC and IPF financial statements. Section 903 of the Dodd-Frank Act further requires that (1) SEC annually submit a report to

¹IPF 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 transactions are also included in SEC's overall financial statements.

²Pub. L. No. 107-298, § 2, 116 Stat. 2049-2050 (Nov. 7, 2002), amending 31 U.S.C. § 3515.

³Section 217(g)(5) of the Securities Exchange Act of 1934, 15 U.S.C. § 78u-6(g)(5).

⁴See the Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 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).

Page 1 GAO-16-145R SEC's Financial Statements for Fiscal Years 2015 and 2014

GAO United States Government Accountability Office

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

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. POLITICS AND DEMOCRACY SPECIAL INQUIRY REPORT # 1-03-016-01 1/20/15, OCTOBER 23, 2015





High Risk series

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Biennial status reports on 35 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-19-157SP



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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Reports issued 2011-2019 identified over 790 actions to help programs achieve greater efficiencies or become more effective in providing government services.

Our annual reports have helped the federal government save over **\$260 billion**.



Recent examples of GAO's work

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- The Centers for Medicare & Medicaid Services could potentially save **hundreds of millions of dollars** by improving how it identifies and targets risk in overseeing Medicaid expenditures to identify and resolve errors.
- The Department of Defense (DOD) could expand its use of intergovernmental agreements to obtain military installation support services—such as waste management and snow removal—and potentially save **millions of dollars annually**.

Testimonies

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In fiscal year 2018, GAO witnesses testified at 98 hearings, which covered a wide range of international and national issues.

Tap our expertise

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Our staff are organized around areas of expertise

Applied Research and Methods (ARM)



Homeland Security and Justice (HSJ)



Contracting and National Security Acquisitions



International Affairs and Trade (IAT)



Defense Capabilities and Management (DCM)



Information Technology & Cybersecurity (ITC)



Education, Workforce, and Income Security (EWIS)



Natural Resources & Environment (NRE)



Forensic Audits and Investigative Service (FAIS)



Physical Infrastructure (PI)



Financial Management and Assurance (FMA)



Science, Technology Assessment, and Analytics (STAA)



Financial Markets and Community Investment (FMCI)



Strategic Issues (SI)



Health Care Team (HC)



Services our experts provide

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- Technical assistance
- Witnesses at or support for hearings
- Briefings
- Informal answers to questions
- Advice

Access GAO through social media

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



GAO

Request 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

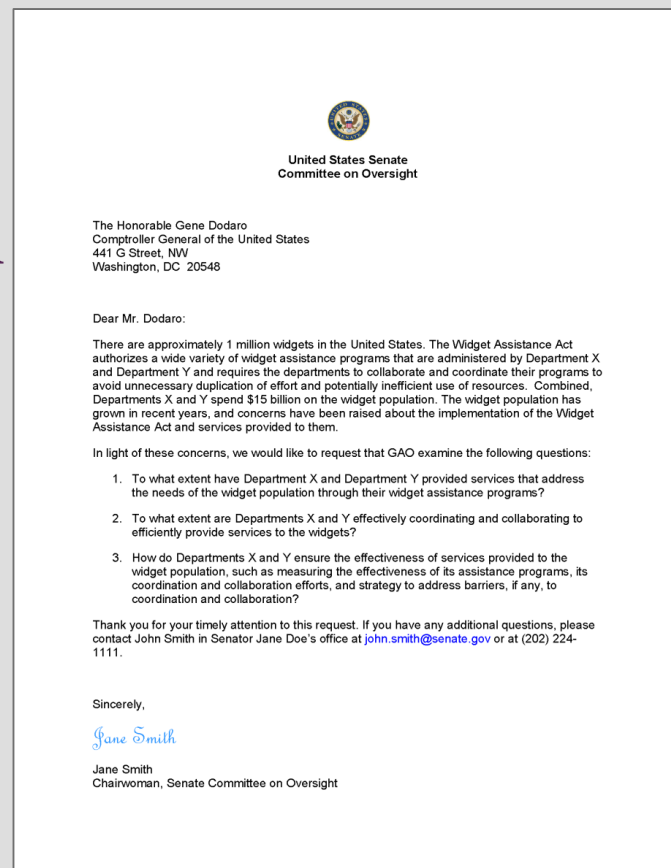
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Members may request in writing that GAO

- 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



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

Drafting statutorily required studies

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- In statute, Congress may include reporting requirements related to work it wants GAO to do.
- It helps GAO if:
 - The time to complete the work is realistic (e.g., 1 – 2 years after enactment);
 - The requirement for GAO is one-time or has an end date; and
 - GAO has authority to do such work, and the statute's language provides an opportunity to scope the work.
- Just as GAO staff provide input on request letters, they can provide help crafting reporting requirements included in statute.

Congressional Protocols

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GAO's Congressional Protocols (GAO-17-767G) 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 Office of Congressional Relations

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Congressional Relations Advisors will help you

- connect with GAO experts
- obtain available products and services
- understand GAO's protocols and planned work



Contacting GAO

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Contact GAO's Office of Congressional Relations Office for assistance

- call (202) 512-4400
- e-mail congreld@gao.gov
- visit watchdog.gao.gov

Watchdog GAO INFORMATION
For Congressional Members and Staff

HOME REQUEST WORK SEARCH WORK RECOMMENDATIONS DATABASE CONTACT US NEW MEMBERS AND STAFF

Government Accountability Office

GAO

Here to Help You

GAO provides Congress, the heads of executive agencies, and the public with timely, fact-based, non-partisan information that can be used to improve government and save taxpayers billions of dollars. Watchdog can help you check the status of work you have requested, identify points of contact for specific GAO work, learn about other work that GAO has underway, and find information that will help you work with us to meet your needs.

Search ...

Quick Reference

Requests to GAO: Process & Timing

Are you considering requesting GAO work or other services? Read More...

Requests for Legal Opinions: Process & Timing

Are you considering requesting a reporting requirement for GAO in legislation? Read More...

Contact Us

Call or e-mail the Congressional Relations Office, or contact your Advisor.