

GUIDANCE FOR WORKING WITH THE GAO
DURING A GAO REVIEW
(Revised 02/01/17)

REFERENCES: DoD Instructions 7650.01 and 7650.02

1. Basic Responsibilities: DoD Instruction 7650.02 defines the responsibilities for working with the GAO during a review. The WHS is designated as the DoD central liaison with the Comptroller General on all matters concerning GAO surveys, reviews, reports and activities. This function is performed by the GAO Affairs Office.
2. Responsibilities of the WHS GAO Affairs Office, the primary action office (PAO), and collateral action offices (CAOs) are summarized as follows:
 - a. The WHS GAO Affairs Office:
 - 1) Establishes specific policies and procedures governing working relations between DoD and GAO,
 - 2) Receives notification of all GAO reviews involving the DoD,
 - 3) Determines PAO and CAOs for each GAO review and issues tasking notification,
 - 4) Arranges entrance meetings with the GAO to discuss GAO review plans,
 - 5) Monitors progress and developing issues of ongoing GAO reviews,
 - 6) Arranges interim and exit meetings with GAO, as necessary, to discuss review results and/or issues,
 - 7) Establishes a schedule for developing the DoD response based on the suspense date provided by the GAO in its transmittal letter,
 - 8) Tasks the PAO and CAOs with developing the DoD proposed response,
 - 9) Works with the PAO and the GAO to resolve any processing issues, and
 - 10) Coordinates the proposed DoD response within OSD and authorizes its release to the GAO.
 - b. The PAO:
 - 1) Serves as the GAO's main contacts for their respective offices to facilitate GAO's requests for information,
 - 2) Ensures the GAO representatives have appropriate security clearances before disclosing classified information to them,
 - 3) Verifies that GAO contacts and requests for documents are within the scope of the review formally announced by the GAO,
 - 4) Ensure that GAO representatives understand information provided to them,
 - 5) Reviews the content of the draft report and obtains input from the CAOs,
 - 6) Prepares a proposed response on behalf of the Secretary of Defense,
 - 7) Presents DoD comments to the GAO during any meetings arranged to discuss the response,
 - 8) Processes the DoD response for signature and release to the GAO when authorized by the WHS GAO Affairs Office,
 - 9) Prepares the Security Review of the Draft Report and DoD response, when requested to do so, in coordination with the DoD Office of Security Review. (This process is described in a separate information sheet on the security review process available from the WHS GAO Affairs Office), and
 - 10) Advises the WHS GAO Affairs Office of any significant problems or issues that may develop.

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- c. The CAOs:
- 1) Support the PAO and serve as GAO's main contacts for their respective offices to facilitate GAO's requests for information,
 - 2) Ensure that GAO representatives have appropriate security clearances before disclosing classified information to them,
 - 3) Verify that GAO contacts and requests for documents are within the scope of the review formally announced by the GAO,
 - 4) Ensure that GAO representatives understand information provided to them, and
 - 5) Advise the PAO and WHS GAO Affairs Office of any significant problems or issues that may develop.

The PAO represents the DoD office that has overall responsibility for the issues being reviewed by the GAO. For most GAO reviews, the PAO is an OSD representative. The CAOs represent those other OSD, Defense Agencies and Service components that have some interest or responsibility for the GAO review issues.

3. GAO Notification Letter and PAO/CAO Designation: The GAO has agreed to issue a notification letter to DoD before contacting DoD officials on new review work. The GAO submits the notification letter to the WHS GAO Affairs Office to identify the GAO review objectives and assignment code. The WHS GAO Affairs Office determines what DoD components are likely to be involved based on GAO's objectives. In turn, the WHS GAO Affairs Office liaison alerts each component's liaison office of the planned review and requests a PAO and CAO be designated to work with the GAO during the review.
4. WHS GAO Affairs Office Tasking Memorandum and Entrance Conference: The WHS GAO Affairs Office will issue a memorandum to the PAO, with copies to the CAOs and other interested offices, formally advising the DoD of the GAO review. The memorandum provides an overview of the planned GAO review and the DoD requirements to support the GAO effort. The memorandum will also include information about the entrance conference.

In most cases, a formal entrance conference with the GAO is needed. The WHS GAO Affairs Office liaison will work with the PAO to verify the need for an entrance conference, make the meeting arrangements and ensure CAOs are advised. The purpose of the meeting is to enable the GAO to provide the DoD with details about its review plans and an opportunity for the DoD to ask questions and to offer suggestions, as appropriate.

5. GAO Notices of Visit and Security Clearances: The GAO usually contacts DoD agencies about 10 days before any proposed visit using a "Notice of GAO Visit" form. This form will include security clearance information for the assigned GAO staff. In cases of unusual urgency, the GAO may make arrangements with agency officials by telephone. The DoD individual to be visited should ensure proper GAO notification before any meetings with the GAO and that the GAO auditors have the proper security clearance before they review or receive classified information.

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6. Interim and Exit Meetings: The WHS GAO Affairs Office liaison will monitor the progress of the GAO review and will coordinate with the PAO and CAOs to identify the need for interim and exit meetings with the GAO. Interim and exit meetings provide the DoD an opportunity to review the accuracy and completeness of the GAO work and to avoid surprises. Exit meetings are particularly important because they provide information about potential GAO findings and conclusions. The meeting is also an opportunity for the DoD to influence the GAO report message prior to its receipt for official comment.
7. The WHS GAO Affairs Office liaison will request work products such as discussion papers, unofficial draft reports, or advance testimony from the GAO before an exit meeting. This provides the PAO and CAOs a better opportunity to provide the GAO with more useful and complete feedback at the meeting. While the DoD comments at exit meetings are unofficial, the DoD will normally have an opportunity later to provide official comments once the GAO submits an official draft to the DoD.
8. Access to Records: Under 31 U.S.C. 716(a), the GAO has broad access rights. DoD Instructions 7650.01 and 7650.02 provide the DoD policies and procedures regarding GAO access to records. When GAO's request is unclear, it may be appropriate to ask that GAO put its request in writing, listing specific documents and explaining the connection to their review. While oral requests should be acceptable, written requests can help clarify the information desired.
9. The DoD should not deny the GAO access without checking through appropriate channels, which could include the chain of command, the legal office, the audit liaison office, the PAO, and the DoD General Counsel. DoD liaisons should alert the WHS GAO Affairs Office whenever an access issue arises.