



DoD INSTRUCTION 7650.02

ENGAGING WITH THE GOVERNMENT ACCOUNTABILITY OFFICE (GAO) ON GAO AUDITS

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Approved by:	Lisa Hershman, Chief Management Officer of the Department of Defense

Purpose: In accordance with the authority in DoD Directives 5105.53 and 5105.82, the July 11, 2014 Deputy Secretary of Defense Memorandum, and the February 1, 2018 Secretary of Defense Memorandum, this issuance:

- Establishes policy, assigns responsibilities, and provides procedures for:
 - Engaging with the GAO during surveys, reviews, and other audit activities within the DoD.
 - Responding to GAO draft reports, final reports, and other GAO requests for information.
 - Managing and implementing GAO recommendations.
- Establishes the Washington Headquarters Services (WHS) Audit Management Division (AMD) intranet site (<https://www.esd.whs.mil/Directives/gao/>) as the official DoD source of information for GAO audits and implementation of GAO recommendations (referred to in this issuance as "the Website").
- Establishes the GAO Component Liaison Working Group and the WHS AMD Board.

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SECTION 1: GENERAL ISSUANCE INFORMATION

1.1. APPLICABILITY.

a. This issuance applies to OSD, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense (OIG (DoD)), the Defense Agencies, the DoD Field Activities, and all other organizational entities within DoD (referred to collectively in this issuance as the “DoD Components”).

b. Nothing in this Instruction shall infringe on the OIG DoD’s statutory independence and authority in accordance with the Inspector General Act of 1978 in the Title 5, United States Code (U.S.C.) Appendix (referred to in this issuance as the “Inspector General Act of 1978”). In the event of any conflict between this instruction and the OIG DoD’s statutory independence and authority, the Inspector General Act of 1978 takes precedence.

1.2. POLICY. It is DoD policy to:

a. Establish a single, centralized audit liaison office to manage GAO audits with the DoD and function as the DoD’s liaison with the GAO to promote a mutually supportive and effective relationship.

b. Cooperate with the GAO, respond constructively to official GAO requests, and take appropriate corrective actions on the basis of GAO reports.

c. Provide the GAO with appropriate access to DoD records, information, and interviews requested in connection with official GAO reviews, in accordance with Section 716 of Title 31, U.S.C. and DoD Instruction 7650.01.

d. Advise GAO to notify the Office of the Director of National Intelligence of GAO audits, interviews, or reviews with combat support agencies that are jointly funded by the national intelligence program and the military intelligence program.

e. Designate a primary action office (PAO) and a primary action office action officer (PAO-AO) to act as the main DoD points of contact (POC) for each GAO audit. The PAO-AO will function and respond to GAO auditors in the best interests of the DoD on behalf of the Secretary of Defense, from initial notification through close of audit follow-up.

f. Designate collateral action offices (CAOs) and collateral action office action officers (CAO-AOs) for each GAO audit to facilitate the GAO’s requests for information within DoD Components; review and provide technical comments for draft and final reports; and support the PAO throughout the audit life cycle.

g. Provide a single DoD position on GAO findings, conclusions, and recommendations.

h. Submit timely responses to GAO reports and requests for information, in accordance with Sections 718 and 720 of Title 31, U.S.C.

i. Comply with disclosure restriction notices on GAO draft reports, and only show or release the contents of draft reports for official review and comment within the DoD.

- j. Conduct timely and responsive audit follow-up to recommendations identified in GAO reports.

1.3. INFORMATION COLLECTIONS. Reports of audit are not considered DoD internal information collections and therefore are not subject to the licensing or approval requirements in accordance with Paragraph 1.b.(7) of Enclosure 3 in Volume 1 of DoD Manual 8910.01.

SECTION 2: RESPONSIBILITIES

2.1. CHIEF MANAGEMENT OFFICER OF THE DEPARTMENT OF DEFENSE (CMO). In addition to the responsibilities in Paragraph 2.4, the CMO:

a. Serves as the DoD central liaison with the Comptroller General of the United States on all matters concerning GAO reports, surveys, reviews, recommendations, and other activities (referred to collectively in this issuance as the “GAO audits”) within the DoD. This includes:

- (1) Tasking, monitoring, and facilitating the preparation of responses to GAO reports.
- (2) Facilitating technical comments and security reviews as necessary.
- (3) Reviewing DoD responses to GAO reports.
- (4) Providing oversight of audit recommendations follow-up and corrective actions.

b. Facilitates resolution of disagreements between DoD Components, the WHS AMD, and the GAO that may not be resolved at a lower management level.

c. Provides oversight of a three-tiered governance structure, consisting of the GAO Component Liaison Working Group, the WHS AMD Board, and the Defense Business Council, to address issues associated with GAO audits and the implementation of GAO recommendations. The Defense Business Council Charter is established in the December 10, 2014 OSD Memorandum, pursuant to Section 2222 of Title 10, U.S.C.

d. Provides management oversight for the status of GAO recommendations through periodic recurrent senior leader reviews of open GAO recommendations. These reviews provide an opportunity for senior component and Office of the Chief Management Officer leaders to exchange information on the status of resolving, implementing, or closing open GAO recommendations.

e. Provides DoD direction for GAO audits.

2.2. DIRECTOR, WHS. Under the authority, direction, and control of the CMO and through the Director of Administration, Office of the Chief Management Officer, the Director, WHS:

a. Administers the DoD GAO Liaison Program by:

- (1) Overseeing the WHS AMD.
- (2) Tasking, monitoring, and facilitating the preparation of responses to GAO reports.
- (3) Facilitating process for provision of technical comments and security reviews as necessary.
- (4) Providing quality assurance reviews of DoD responses to GAO reports.
- (5) Providing oversight of process for audit recommendation follow-up and corrective actions.

b. Provides the CMO with timely situational awareness of pertinent GAO reports, surveys, reviews, recommendations, and other activities.

(1) Provides information on GAO activities and reports to interested DoD Components.

(2) Monitors and distributes information regarding GAO activities within the DoD.

c. Engages with DoD Components to resolve audit-related issues.

d. Through the Chief, Audit Management Division, Executive Services Directorate, WHS:

(1) Develops and provides guidance to facilitate the handling of GAO audits and follow-up actions within the DoD.

(2) Designates appropriate DoD Components as the PAO and CAOs to work with the GAO during GAO audits within the DoD.

(3) Facilitates meetings, as necessary, with DoD Component and GAO representatives to discuss issues related to GAO reports, surveys, reviews, recommendations, and other activities within the DoD.

(4) Tracks and reports DoD Component compliance with suspenses and other requirements of GAO audits and follow-up actions within the DoD.

(5) Verifies that the Office of the Assistant Secretary of Defense for Legislative Affairs (ASD(LA)) sends DoD responses for applicable GAO final reports to Congress, in accordance with Section 720 of Title 31, U.S.C.

(6) Establishes and maintains standard formats, templates, and procedures for developing and processing DoD responses to GAO reports and publishes them on the Website. Approves or disapproves requests for waiver of standards and procedures as described in this issuance and on the Website.

2.3. ASD(LA). In addition to the responsibilities in Paragraph 2.4, the ASD(LA):

a. Reviews and transmits DoD response letters to GAO, final reports to Congressional committees, and courtesy copies the AMD on the transmittal.

b. Provides situational awareness to the AMD on all GAO-related activities within the DoD.

2.4. OSD AND DOD COMPONENT HEADS. The OSD and DoD Component heads:

a. Facilitate the effective conduct of GAO audits and audit follow-ups in their respective components through full cooperation and support, constructive and continuing communication, and prompt responsiveness to auditors in accordance with this issuance.

b. Appoint a Senior Executive Service or general officer or flag officer to the WHS AMD Board as the senior component representative to help address issues associated with GAO audits and the implementation of GAO recommendations. Provide written documentation of the appointment and any changes in those appointments to the CMO through the Audit Management Division.

c. Appoint a GAO component liaison at the General Schedule 13/14/15 or O-4/5/6 level to:

(1) Monitor and coordinate GAO activities within their respective component with the CMO, the GAO, DoD Components, and the WHS AMD.

(2) Distribute information concerning GAO audits and provide periodic status reports on their respective component's audit recommendation follow-up activities, as appropriate.

(3) Represent the component at the GAO Component Liaison Working Group.

d. Comply with the assigned suspense dates to identify the PAO-AO and CAO-AOs for GAO surveys and reviews, resolve issues with the GAO, and respond to GAO reports.

e. When designated as the DoD PAO for a GAO audit, assign an action officer at the level of General Schedule 15, pay band equivalent, or the military equivalent (O-6), to represent the views of the component and the DoD.

f. When designated as the CAO for a GAO audit, assign an action officer to represent the views of the component

g. Provide formal written responses to the GAO that are coordinated and signed by an appropriate component representative. .

h. Provide timely and appropriate access to component records, information, and employees to the GAO.

(1) Ensure that GAO requests for documents are in connection with, and within the scope of, the audit formally announced by GAO.

(2) Ensure that GAO representatives have appropriate security clearances before disclosing classified information to them.

(3) Resolve issues and disagreements with the GAO, in consultation with the Office of the General Counsel of the Department of Defense, over access to component records, information, and employees.

i. Identify errors of fact or erroneous interpretation in GAO reports, and articulate the component position in such matters, as appropriate.

j. Take corrective action on agreed upon GAO findings and recommendations.

k. Facilitate compliance with disclosure restriction notices on GAO draft reports and prevent disclosure or release of draft report contents, except for official review and comment within the DoD.

SECTION 3: SUPPORTING GAO AUDITS

3.1. WHS AMD. The WHS AMD supports the CMO as the DoD central liaison with the Comptroller General of the United States through the following actions:

- a. Oversees the implementation of guidance on the execution of GAO audit activities within the DoD.
- b. Develops procedures governing all aspects of GAO audit and support from the announcement of an audit through the implementation of recommendations and the working relations between the DoD and the GAO.
- c. Tracks and reports on the status of all GAO audits involving the DoD throughout the entire audit life cycle.
- d. Receives notification of all GAO audits involving the DoD.
- e. Identifies and assigns the PAO and CAOs for each GAO audit. In instances where there is disagreement regarding a PAO or CAO designation, WHS AMD will work with the OSD or DoD Component(s) involved to resolve the matter.
- f. Develops and maintains the DoD's official POC list for all GAO audits.
- g. Issues tasking memorandums to the PAO and relevant CAOs to review and comment on draft and final GAO reports, as appropriate, and establishes a suspense for DoD responses to GAO requests, based on suspense dates provided by the GAO.
- h. Assists the PAO-AO, as needed, in coordinating and scheduling:
 - (1) Entrance conference meetings between GAO and DoD representatives to establish the purpose, scope, and time frame of the audit.
 - (2) Exit conference meetings with GAO and DoD representatives to discuss audit results or issues.
 - (3) Follow-up conference meetings with GAO and DoD representatives to review corrective action plans (CAPs) describing how the DoD intends to implement GAO recommendations.
- i. Tasks the PAO and CAOs to develop proposed DoD responses to GAO draft and final reports.
- j. Works with the PAO, CAOs, and the GAO to resolve processing issues.
- k. Oversees and coordinates audit follow-up programs within the DoD.
 - (1) Works with the PAO and CAOs to help resolve disagreements and forwards unresolved issues to the CMO, who will work to facilitate a resolution or make a final determination.
 - (2) Provides quality assurance reviews of CAPs and identifies discrepancies to appropriate officials for resolution.

1. Facilitates communication between the GAO, PAO, CAOs, and other relevant parties.

3.2. PAO. The WHS AMD will designate an OSD or DoD Component as the PAO for each GAO audit. The component designated as the PAO will then designate a PAO-AO who represents not only the component, but also the DoD, and serves as the GAO’s main POC during an audit. The PAO is usually from the DoD office with overall functional responsibility for, or the most equity in, the issues identified in the GAO’s audit notification letter. For most GAO audits, the PAO is an OSD Component. The PAO-AO will:

- a. Manage and act as the main DoD POC for assigned GAO audits, from initial notification through close of audit follow-up, and respond to auditors in the best interests of the component and the DoD on behalf of the Secretary of Defense.

- b. Facilitate and coordinate information with relevant CAOs, CAO-AOs, and GAO auditors.

- c. Require components to provide the GAO with timely access to component records, information, and employees.

- (1) Verify GAO requests for documents are in connection with, and within the scope of, the audit formally announced by the GAO.

- (2) Confirm GAO representatives have appropriate security clearances before disclosing classified information to them.

- d. Consolidate and adjudicate PAO and CAO technical comments. Ensure each proposed technical comment has POC information (e.g., name, email, and phone) listed.

- e. Resolve issues and disagreements with the GAO over audit findings, recommendations, and estimates of monetary benefits.

- f. Prepare proposed formal audit responses to draft and final reports, and confirm audit responses are thorough, timely, and coordinated with all appropriate DoD Components and signed on behalf of the Secretary of Defense by an official at the appropriate level, in accordance with Table 1.

Table 1. Signature and Approval Authorities

DoD Component	Signature and Approval Authority
Office of the Secretary of Defense	<ul style="list-style-type: none"> • Principal Staff Assistants • Principal Deputies to Principal Staff Assistants • Assistant Secretaries of Defense • Principal Deputy Assistant Secretaries of Defense • Directors of Defense Research and Engineering • Deputy Comptrollers • Directors for Defense Intelligence • Deputy General Counsels • Deputy Assistant Secretaries of Defense
The Joint Staff	<ul style="list-style-type: none"> • Chairman of the Joint Chiefs of Staff • Vice Chairman of the Joint Chiefs of Staff • Director of the Joint Staff • Vice Director of the Joint Staff / Director of Management • J-Staff Directors

Table 1. Signature/Approval Authorities, Continued

Department of the Army	Office of the Secretary of the Army	<ul style="list-style-type: none"> • Secretary of the Army • Under Secretary of the Army • Deputy Under Secretaries of the Army • Assistant Secretaries of the Army • Administrative Assistant to the Secretary of the Army • General Counsel of the Department of the Army • Inspector General of the Army • Chief of Legislative Liaison • Auditor General of the Army
	The Army Staff	<ul style="list-style-type: none"> • Chief of Staff of the Army • Vice Chief of Staff of the Army • Deputy Chiefs of Staff • Director Army Staff • Chief of Engineers • Surgeon General of the Army • Judge Advocate General of the Army • Chief of Chaplains of the Army • Chief of Army Reserve • Director of the Army National Guard
Department of the Navy	Office of the Secretary of the Navy	<ul style="list-style-type: none"> • Secretary of the Navy • Under Secretary of the Navy • Deputy Under Secretaries of the Navy • Assistant Secretaries of the Navy • Department of the Navy Assistant for Administration • General Counsel of the Department of the Navy • Counsel for the Commandant, U.S. Marine Corps • Judge Advocate General of the Navy • Naval Inspector General • Chief of Legislative Affairs • Chief of Naval Research • Auditor General of the Navy
	Office of the Chief of Naval Operations	<ul style="list-style-type: none"> • Chief of Naval Operations • Vice Chief of Naval Operations • Deputy Chiefs of Naval Operations • Director of Navy Staff • Surgeon General of the Navy • Chief of Naval Personnel • Chief of Chaplains of the Navy • Chief of Navy Reserve
	Headquarters, Marine Corps	<ul style="list-style-type: none"> • Commandant of the Marine Corps • Assistant Commandant of the Marine Corps • Deputy Commandants • Staff Judge Advocate to the Commandant of the Marine Corps • Director of Marine Corps Staff • Legislative Assistant to the Commandant of the Marine Corps

Table 1. Signature/Approval Authorities, Continued

Department of the Air Force	Office of the Secretary of the Air Force	<ul style="list-style-type: none"> • Secretary of the Air Force • Under Secretary of the Air Force • Deputy Under Secretaries of the Air Force • Assistant Secretaries of the Air Force • Administrative Assistant to the Secretary of the Air Force • General Counsel of the Department of the Air Force • Inspector General of the Air Force • Auditor General of the Air Force • Chief of Legislative Liaison
	The Air Staff	<ul style="list-style-type: none"> • Chief of Staff of the Air Force • Vice Chief of Staff of the Air Force • Deputy Chiefs of Staff • Director of the Air Staff • Surgeon General of the Air Force • Judge Advocate General of the Air Force • Chief of Air Force Reserve • Director of Air National Guard
	Office of the Inspector General of the Department of Defense	<ul style="list-style-type: none"> • Inspector General of the Department of Defense • Principal Deputy Inspector General of the Department of Defense • Chief of Staff
	Defense Agencies	<ul style="list-style-type: none"> • Director • Deputy Director or equivalent (e.g., Principal Deputy Director, Vice Director, Executive Deputy Director) • Chief of Staff
	DoD Field Activities	<ul style="list-style-type: none"> • Director / Administrator • Deputy Director / Deputy Administrator (or equivalent) • Chief of Staff
	Unified Combatant Commands and Subordinate Unified Commands	<ul style="list-style-type: none"> • Commander • Deputy Commander / Vice Commander • Chief of Staff

g. Verify responses to GAO reports are:

- (1) Prepared in accordance with this issuance.
- (2) Submitted in a timely manner according to the suspense date established.
- (3) In accordance with Subchapter II of Chapter 7 of Title 31, U.S.C.

h. In coordination with the Defense Office of Prepublication and Security Review (DOPSR) and in accordance with Volumes 1-4 of DoD Manual 5200.01, prepare a security or sensitivity review of the draft report and the DoD's response to the final report, when requested by the GAO.

- i. Present DoD comments to the GAO during any meetings arranged to discuss the response.
- j. Coordinate the proposed DoD response, as appropriate.

k. Process DoD responses to draft and final report for signature, and transmit signed DoD responses to the GAO, appropriate POCs, and the WHS AMD.

l. Transmit the DoD's response to a final report to the Office of the ASD(LA).

m. Retain all relevant records of DoD responses to GAO reports and recommendation follow-ups in accordance with DoD Administrative Instruction Number 15 and their organization's records disposition schedule.

n. Advise the WHS AMD of any significant problems or issues that develop during an audit or implementation of recommendations, and request assistance from the WHS AMD as needed.

3.3. CAO. The WHS AMD will designate OSD or DoD Components with equity in each GAO audit. CAO-AOs will:

a. Serve as the GAO's main contacts for their respective components or offices to facilitate the GAO's requests for information.

b. Support and provide the PAO with additional information as necessary to prepare the proposed response to GAO reports and requests for information.

c. Require components to provide the GAO with timely access to component records, information, and employees.

(1) Verify GAO contacts and requests for documents are in connection with, and within the scope of, the audit formally announced by the GAO.

(2) Confirm GAO representatives have appropriate security clearances before disclosing classified information to them.

d. Review draft reports.

(1) Provide the PAO with technical comments related to report accuracy, context and perspective, editorial issues, and any sensitivity and security concerns.

(2) Confirm each proposed technical comment has POC information (e.g., name, email, and phone) listed.

e. Review final reports and provide the PAO with comments, as appropriate.

f. Support and provide timely coordination to DOPSR and the PAO for sensitivity and security reviews.

g. Advise the PAO and the WHS AMD of any significant problems or issues that develop during an audit or implementation of recommendations.

SECTION 4: GOVERNANCE

4.1. CONCEPT. A three-tiered governance structure will address issues associated with GAO audits and the implementation of GAO recommendations. The tiers consist of the GAO Component Liaison Working Group, the WHS AMD Board, and the Defense Business Council.

4.2 THE AUDIT LIAISON WORKING GROUP. The Audit Liaison Working Group will:

- a. Be chaired by the WHS AMD lead.
- b. Consist of OSD and DoD Component liaisons and appropriate members of the Office of the CMO staff.
- c. Meet quarterly, or as called by the Chair of the Audit Liaison Working Group, to address:
 - (1) Direction from the Defense Business Council and the WHS AMD Board.
 - (2) Upcoming or ongoing audits to:
 - (a) Resolve concerns and systemic issues.
 - (b) Identify high priority or sensitive audits.
 - (3) Process improvement recommendations.
 - (4) Responsiveness to GAO audits.
 - (5) Statuses of open recommendations.
 - (6) Transparency and visibility improvement of GAO audits and recommendations.

4.3. THE WHS AMD BOARD. The WHS AMD Board will:

- a. Be chaired by the Director, WHS, Executive Services Directorate.
- b. Consist of Senior Executive Service, general officer/flag officer, or commander's designee appointed from OSD and DoD Components with a direct equity in the report or issues being reviewed; and others deemed necessary by the Chair.
- c. Meet annually, or as called by the Chair, to address:
 - (1) Direction provided by the Defense Business Council or other senior OSD leaders.
 - (2) High priority or sensitive audits.
 - (3) Priorities identified and referred to the WHS AMD Board by the Audit Liaison Working Group.
 - (4) Process improvement recommendations.

(5) Metrics (e.g., timeliness of responses and implementation rate of recommendations).

4.4. THE DEFENSE BUSINESS COUNCIL. The Chair of the WHS AMD Board will request the Executive Secretary of the Defense Business Council to schedule a briefing for the Defense Business Council to review the state of GAO affairs with the DoD at least annually. The briefing will address, as appropriate:

- a. High priority or sensitive audits.
- b. Systemic issues.
- c. Process improvement recommendations.
- d. Metrics (e.g., timeliness of responses and implementation rate of recommendations).

SECTION 5: AUDIT PROCEDURES

5.1. AUDIT NOTIFICATION AND DESIGNATION OF PAO AND CAO(S). Upon receipt of the GAO's audit notification letter, the WHS AMD will:

- a. Review the GAO audit's objective(s), requestor, and assignment code, identify the DoD Component(s) likely to be involved in the audit based on the GAO's objectives, and assign the PAO and CAOs. The component with overall DoD functional responsibility or the most equity for the issues identified in the GAO's audit notification letter will be assigned as the PAO. The other identified components will serve as CAOs.
- b. Assign a WHS AMD action officer liaison for the audit.
- c. Alert each identified component's liaison office of the planned audit and task them to designate a PAO-AO or CAO-AO to work with the GAO and the WHS AMD liaison throughout the audit's life cycle.
- d. Compile the official list of the DoD PAO-AO and CAO-AOs and distributes it to the GAO, PAO, CAOs, and others as necessary. The WHS AMD is responsible for maintaining the DoD's official POC list for all GAO audits.

5.2. ENTRANCE CONFERENCE. An entrance conference is held for all GAO audits unless the GAO and the PAO determine one is not needed. The PAO will work with the GAO and the WHS AMD liaison to verify the need for an entrance conference.

- a. The PAO, in coordination with the AMD liaison, has overall responsibility for planning and conducting the entrance conference.
- b. The PAO-AO will establish the entrance conference date, time, location, and conference call dial-in numbers, in coordination with the GAO and the WHS AMD liaison and any other relevant parties.
- c. The WHS AMD will develop and issue a notice of review tasker memorandum formally advising participating DoD Components of the GAO audit. The notice of review:
 - (1) Identifies the PAO-AO.
 - (2) Identifies CAO-AOs.
 - (3) Provides entrance conference date, time, location, and other logistics information.
 - (4) Includes the GAO's audit notification letter and the WHS AMD's official DoD POC list.
 - (5) Provides any additional DoD requirements to support the GAO effort.
 - (6) Is distributed to the identified PAO, CAOs, Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense (USD(C)/CFO), Deputy General Counsel (Fiscal), Assistant to the Secretary of Defense for Public Affairs, ASD(LA), respective component liaisons, and any other interested offices.

d. The GAO may provide an agenda prior to the entrance conference. If an agenda is created, the WHS AMD will distribute it to all invited entrance conference participants.

e. The WHS AMD liaison will facilitate the entrance conference. This individual will:

(1) Discuss the purpose of the entrance conference. The purpose, generally, is to give the GAO an opportunity to introduce the details of its review and to give DoD Components an opportunity to ask questions and offer suggestions.

(2) Reiterate the roles and responsibilities of the GAO, PAO-AO, CAO-AOs and the WHS AMD liaison, if needed.

(3) Introduce the GAO, who will:

(a) Clarify audit objectives.

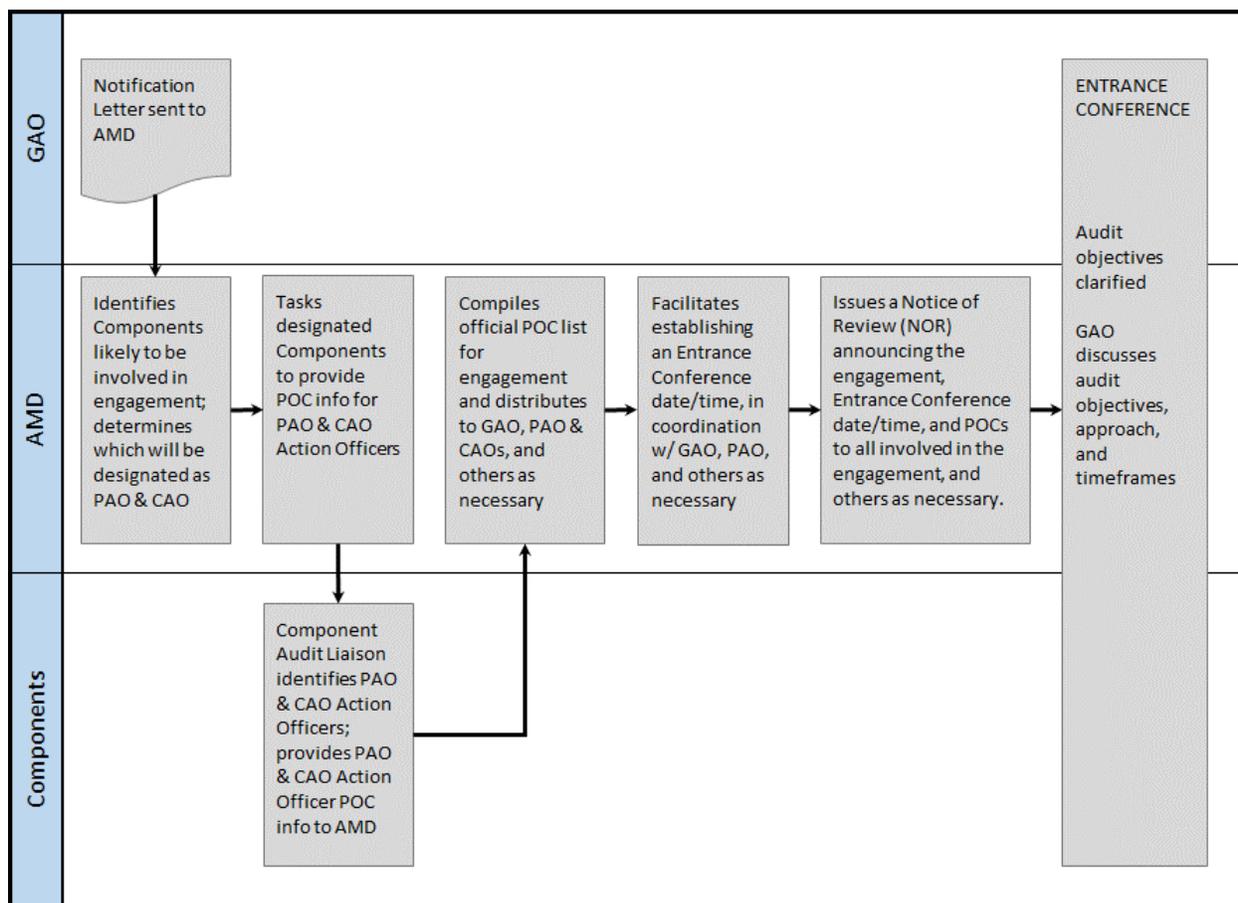
(b) Discuss audit approach, methodology, and estimated reporting timeframes.

(4) Close meeting and recap next steps or further actions after questions and concerns are addressed.

f. The WHS AMD liaison will update the audit's information in the audit portfolio management application, DoD's official tracking database for GAO audits and recommendations.

g. See Figure 1 for the GAO audit process flow from notification to entrance conference.

Figure 1. Notification to Entrance Conference



5.3. AUDIT FIELDWORK.

a. The PAO and CAOs facilitate day-to-day interactions with GAO auditors conducting fieldwork within DoD Components and will:

(1) Require components to provide the GAO with timely access to requested records, information, and employees in accordance with DoD Instruction 7650.01.

(a) If a GAO request involves a potentially exempt record, the PAO and CAOs will coordinate with legal counsel to determine whether any criterion exists to support withholding the record.

(b) If withheld, the PAO and CAOs will try to accommodate the GAO's need for information through mutually acceptable alternative means.

(2) Upon receipt of a "Notice of GAO Visit" form, confirm all GAO visitors have the proper security clearance before they review or receive classified information.

(3) Monitor the progress of the GAO audit, including but not limited to, identifying any need for interim meetings with the GAO, OSD or DoD Components, or the WHS AMD liaison.

b. The WHS AMD liaison will provide advice and guidance on:

- (1) Application of audit-related policies, procedures, and protocols.
- (2) Resolution of access issues and other problems, as necessary.
- (3) Obtaining POCs from additional DoD Components as needed to support the audit.

5.4. EXIT CONFERENCE. The GAO requests an exit conference after auditors complete all fieldwork and have prepared a statement of facts (SOF) describing critical facts and key information related to audit findings.

- a. The PAO, in coordination with the WHS AMD liaison, has overall responsibility for planning and conducting the exit conference.
- b. The PAO will work with the GAO and the WHS AMD liaison to verify the need for an exit conference.
- c. The PAO-AO will establish the exit conference date, time, location, and conference call dial-in numbers, in coordination with the GAO, the WHS AMD liaison, and any other relevant parties.
- d. The PAO should request work products such as discussion papers, unofficial draft reports, or advance testimony from the GAO prior to the exit conference and distribute any products to the CAOs and other relevant parties. Safeguards applicable to the handling and storage of documents marked “FOR OFFICIAL USE ONLY” apply to all unclassified work products.
- e. Participants in the exit conference should review the SOF and any other information provided prior to the meeting, so they are best equipped to offer GAO useful and fully developed feedback.
- f. The WHS AMD liaison will facilitate the exit conference by:
 - (1) Describing the purpose of the exit conference. Generally, this is to ensure the facts and circumstances surrounding the GAO’s analyses and findings are current, correct, and complete.
 - (2) Reiterating the roles and responsibilities of the GAO, PAO-AO, CAO-AOs, and the WHS AMD, if needed.
 - (3) Introducing the GAO, who:
 - (a) Clarifies audit objectives.
 - (b) Reviews and discusses the SOF for accuracy, context, perspective, sensitivity and security, tone or balance, and any other concerns.
 - (c) States potential recommendations.
 - (4) Closing meeting and recapping next steps or further actions after questions and concerns are addressed.
- g. An exit conference is not the forum to display significant disagreements among DoD participants. Contentious issues between DoD participants should be discussed and resolved prior to the exit conference.

5.5. DRAFT AUDIT REPORT RELEASE AND DOD RESPONSE. The GAO considers DoD comments from the exit conference, then develops and transmits a draft audit report to the WHS AMD. The GAO generally gives the DoD between 7 and 30 calendar days to comment on a draft report. The time varies depending on the nature of the audit and Congressional requirements. The GAO normally includes the written DoD comments on a draft report as an appendix in the final report.

a. The DoD will submit a response to GAO draft reports when:

- (1) The draft report contains recommendations for the DoD.
- (2) The GAO requests DoD comments or information on issues discussed in the report.

(3) The draft report contains errors of fact or erroneous interpretations. The response will clearly state the DoD position and address any errors or misinterpretations.

b. A formal DoD response is optional when the GAO makes no recommendation to the DoD. After deciding the DoD will offer no response, the PAO-AO will send an email to the GAO Director who signed the report and the WHS AMD Liaison, advising the GAO that the DoD has reviewed the draft report and offers no formal response.

c. If a DoD response is required or requested, the WHS AMD liaison will prepare a tasker memorandum for the PAO and CAOs describing the response preparation procedures. The tasker memorandum:

(1) Provides the suspense for the DoD's official response. This suspense is based on the GAO's projected final report publication date.

(2) Establishes target dates for:

(a) CAOs to provide their inputs to the PAO.

(b) The PAO to consolidate technical comment inputs and produce a coordinated proposed DoD response letter.

(c) The PAO to release the signed DoD response letter to the GAO and the WHS AMD.

(3) Provides GAO addressee information and other administrative details.

(4) Includes information sheets detailing the review and response process.

d. The PAO is responsible for:

(1) Instruct CAOs to provide management response and technical comment inputs, as necessary.

(2) Consolidating CAO technical comment inputs.

(3) Preparing and coordinating the proposed DoD response letter.

(4) Preparing a requested security or sensitivity review of the GAO draft report and the DoD's response.

e. The PAO and CAOs review the draft report for technical accuracy, context and perspective, editorial, and any other significant issues.

(1) CAOs will provide any technical comment inputs to the PAO by the suspense date identified in the tasker memorandum. CAOs should not send their input to the WHS AMD.

(2) The PAO will adjudicate and consolidate CAO technical comments for presentation to the GAO. This may be in the form of a written document, email, or other agreed upon format with the PAO-AO.

(3) The process for providing technical comments to the GAO audit team is usually discussed at the exit conference. CAOs should consult the PAO if they have any questions regarding this process.

f. The PAO will prepare a coordinated and substantively responsive letter to the GAO on the PAO's letterhead, as described in the tasking memorandum and attachment.

(1) The response letter will state the DoD's overall position on the report and include any additional comments the DoD wishes to provide.

(2) If the draft report contains recommendations, the PAO will prepare detailed comments on each recommendation. Usually these detailed comments are best handled as an enclosure to the letter.

(3) For each recommendation, the DoD will either "concur," "partially concur," or "nonconcur" and explain the basis and rationale for any disagreement.

(4) Recommendations for which the DoD nonconcur are considered closed by the DoD.

(5) The comments for each recommendation also describe how each agreed-to action will be accomplished, including the timeframe for carrying out the action, and specify the entity responsible for carrying out the action.

(6) The use of acronyms should be avoided in the DoD response (except "DoD" and "GAO"). Where acronyms are used, they should be separately defined in each recommendation.

(7) The response letter will have a single position on GAO findings, conclusions, and recommendations.

(8) The PAO will coordinate the DoD response to the draft report as they deem necessary.

(9) After coordination is complete, the PAO will forward the response letter to the appropriate level for signature, in accordance with Table 1.

(10) After receiving the signed DoD response letter, the PAO will forward the response letter to the GAO and courtesy copy the WHS AMD liaison.

(11) Draft reports are the property of the GAO and distribution is restricted. Safeguards applicable to the handling and storage of documents marked "FOR OFFICIAL USE ONLY" apply to all unclassified GAO draft reports and the applicable DoD responses.

g. The PAO-AO is responsible for working concurrently with the DOPSR, CAOs, and the GAO to obtain required security or sensitivity reviews of GAO reports. The GAO posts unclassified reports at

<https://www.gao.gov>, and these should not contain either classified or sensitive but unclassified information that is inappropriate for unrestricted worldwide release.

(1) Reviewers must, as part of the security and sensitivity review, notify component security offices and the PAO-AO, who will notify the WHS AMD liaison that the report is classified, or unclassified and contains sensitive but unclassified information that is inappropriate for unrestricted worldwide release. Reviewers must, as part of the security and sensitivity review, notify component security offices and the PAO-AO, who will notify the WHS AMD liaison that the report is classified, or unclassified and contains sensitive but unclassified information that is inappropriate for unrestricted worldwide release.

(2) The PAO-AO, appropriate members of the PAO staff, and CAOs will review the draft report and identify any classified material or any unclassified material that should be withheld from public release. Guidance for identifying and protecting unclassified information may be found within Volume 4 of DoD Manual 5200.01.

(a) Each CAO component will provide the PAO with a single component-level input and coordination for security and sensitivity reviews. If there is more than one CAO within a component, the GAO component liaison will assign a lead office to adjudicate comments within that component, and provide a consolidated component security or sensitivity review response to the PAO.

(b) Unless otherwise instructed in the tasking, reviewers will:

1. Identify specific classified information, or unclassified information that must be withheld from release to the public.

2. Identify the level of classification and reasons for withholding the classified or unclassified information.

3. In the case of classified reports, provide a recommendation, from the reviewer's organizational perspective, on the overall classification of the report.

4. Provide specific revisions to the GAO report that would make it releasable to the public from the perspective of the reviewer's organization.

(3) Once the PAO receives all CAO and PAO staff security or sensitivity review results, the PAO will consolidate them into one package and forward it to DOPSR for clearance.

(4) If the report is determined to contain classified information, the PAO-AO will prepare a transmittal letter of the DOPSR clearance to the GAO using guidance and recommended language from information sheets on the WHS AMD Website.

(5) The PAO-AO will provide the GAO and the WHS AMD with a copy of the draft report with the appropriate clearance stamp on the cover and a signed copy of the transmittal letter prepared by the PAO-AO, in accordance with Paragraph 3.2.h.

(6) If the report is determined to be unclassified, the PAO will prepare a transmittal letter of the DOPSR clearance to the GAO that indicates the report is unclassified and either "cleared" for open publication or "cleared, as amended."

(a) If sensitive unclassified information must be withheld, the letter must contain a full explanation of the DoD's position.

(b) The PAO will prepare a statement in the letter to the GAO requesting that the report (or portions of the report) not be posted on the GAO Website. The letter must be consistent with DOPSR clearance.

(c) The PAO will provide The GAO and the WHS AMD with a copy of the draft report, including appropriate redactions and revisions, with the appropriate clearance stamp on the cover, and a signed copy of the transmittal letter.

(7) The PAO-AO will direct questions about the security review process to DOPSR for clarification as soon as possible to avoid unnecessary delays.

(8) The GAO posts unclassified reports on <https://www.gao.gov>.

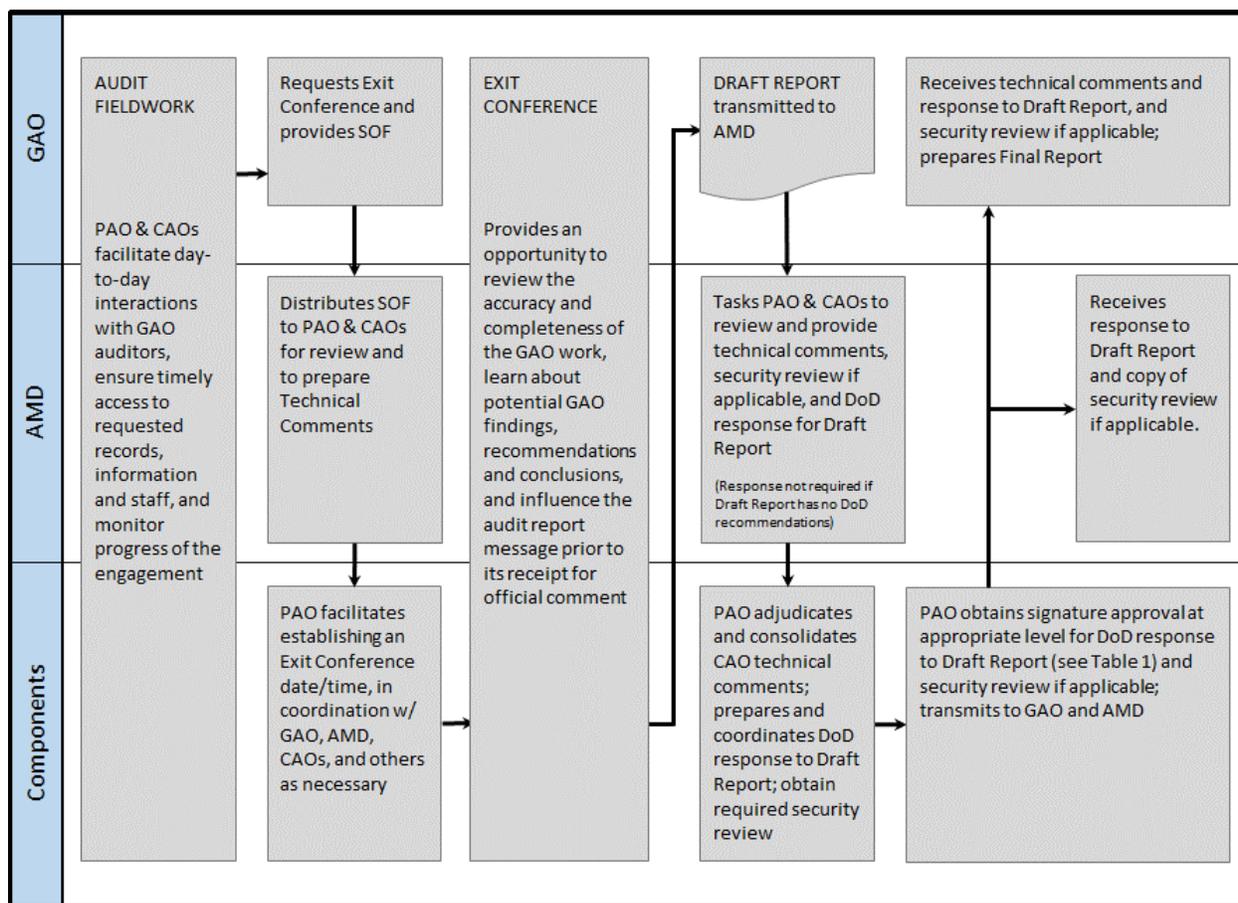
(a) If the report is unclassified and contains sensitive but unclassified information that is inappropriate for unrestricted worldwide release, notify your component security office and the PAO-AO, who will notify the WHS AMD liaison.

(b) The PAO will prepare a separate letter to the GAO requesting that the report (or portions of the report) not be posted on the GAO Website, followed by a full explanation or justification for the request.

(c) The letter must be coordinated with DOPSR and the WHS AMD.

h. See Figure 2 for the GAO audit process flow from audit fieldwork to draft report response.

Figure 2. Audit Fieldwork to Draft Report Response



5.6. FINAL REPORT RELEASE AND DOD RESPONSE. The GAO considers the DoD's draft report response as they complete their final report. When done, GAO, transmits their final report to the WHS AMD. If the report contains recommendations to the DoD, pursuant to Section 720 of Title 31, U.S.C. (as amended by the Good Accounting Obligation in Government Act of 2019), a DoD response must be submitted to Congress within 180 days of the date of the report or its receipt. The PAO may provide a response to a final report, even if the report does not contain recommendations to the DoD, to identify errors of fact or erroneous interpretations in GAO reports and to state the DoD's position on issues raised in such reports.

a. Upon receipt and review of a final report, the WHS AMD liaison will prepare a tasker memorandum for the PAO and CAOs directing review of the final report, and preparation of a DoD official response and CAP(s), if required. The tasker memorandum provides:

- (1) The suspense dates for the PAO to provide a DoD response to a final report to WHS AMD.
- (2) The suspense date for CAOs to provide their comments to the PAO.
- (3) GAO addressee information and other administrative details.
- (4) A CAP development guide with instructions and templates.

b. Each CAP will include:

(1) The DoD's position on each open recommendation (concur or partially concur). If the DoD partially concurs, the draft CAP will clearly state which part of the recommendation the DoD concurred with and which part the DoD nonconcurred with.

(2) A concise summary of key progress or accomplishments and the current implementation status.

(3) Milestones and estimated completion date.

(4) Points of contact.

(5) Any additional supporting documentation.

c. CAPs are not required for recommendations where the DoD nonconcurred, as those recommendations are considered closed by the DoD. However, the PAO is required to provide the DoD's rationale for its nonconcurrence if it was not already provided in the DoD draft or final report comments.

d. The PAO will instruct CAOs to provide inputs for the final report response, as necessary. The PAO is responsible for adjudicating CAO comments and preparing a coordinated DoD response to the GAO. This response will acknowledge receipt of the final report, note that DoD's official written comments to the draft of this report are included in the final report, state whether the Department concurs or not with each recommendation, provide a CAP for each recommendation the Department fully or partially concurs with, a detailed justification if the Department non-concurs with a recommendation, and include any additional general comments that the DoD wishes to provide. Refer to the Website for example templates to use.

(1) The PAO will coordinate the draft response, as appropriate.

(2) After coordination is complete, the PAO will transmit the response to AMD.

e. WHS AMD will perform a quality assurance review of the draft response, then work with the PAO to schedule a CAP review meeting for the Department and GAO audit team to discuss the CAP(s) and come to agreement that DoD's proposed corrective actions for each recommendation are achievable and will meet GAO's intentions and requirements for closure.

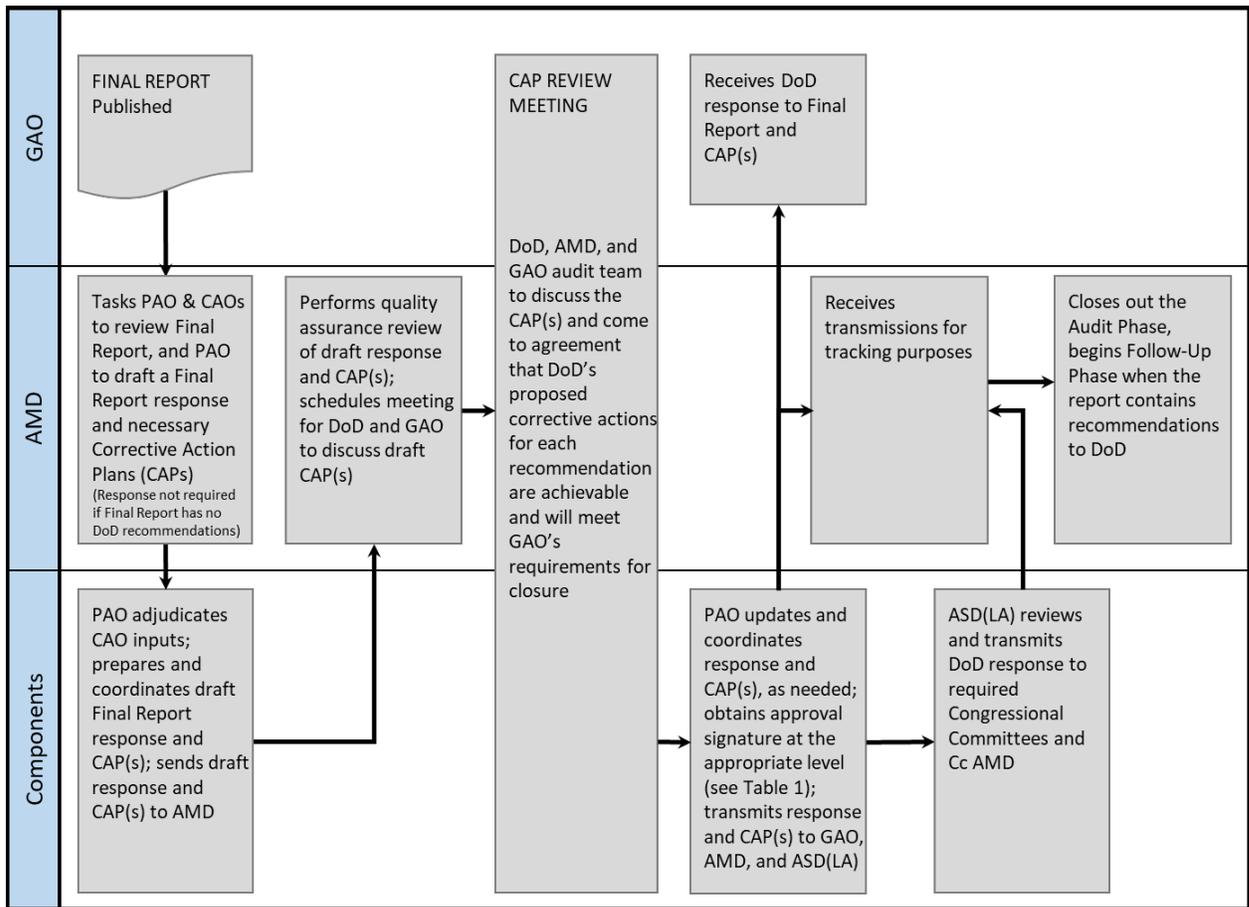
f. The PAO will update the response and CAP(s), based on the meeting discussion, then coordinate as necessary to obtain approval signature at the appropriate level, in accordance with Table 1.

g. The PAO will then transmit the signed DoD response to the GAO audit team, the WHS AMD, and ASD(LA).

h. ASD(LA) will review and transmit the signed DoD response to the final report to required Congressional committees, and send a courtesy copy to the WHS AMD organizational email address.

i. See Figure 3 for the GAO audit process flow from final report to close of audit phase.

Figure 3. Final Report to Close of Audit Phase



SECTION 6: FOLLOW-UP PROCEDURES

6.1 AUDIT FOLLOW-UP. Audit follow-up is an integral part of good management and is a shared responsibility of DoD management officials and auditors. Corrective actions taken by management on GAO findings and recommendations are essential to improving the effectiveness and efficiency of DoD management and operations. Pursuant to the requirements in Section 720 of Title 31, U.S.C. and Office of Management and Budget Circular A-50, the following procedures ensure prompt and proper action is taken on GAO audit findings and recommendations which the DoD agreed or partially agreed to implement.

6.2. ONGOING FOLLOW-UP INQUIRIES. Follow-up inquiries requesting status updates to CAPs are based primarily on the current CAP's milestones, or at least requested annually (see Figure 4).

a. The WHS AMD prepares a follow-up inquiry tasking memorandum for the PAO to provide a CAP status update.

b. The PAO prepares a follow-up inquiry status response and updates the CAP(s) (e.g., validates or updates estimated completion dates, provides supporting documentation for completed actions, or makes any other revisions as needed).

(1) Updated CAP(s) must be approved by an official at the appropriate level, in accordance with Table 1, but signature is not required until submission of the final CAP(s) to the WHS AMD.

(2) The PAO must re-coordinate any significant changes to the updated CAP(s) with ASD(LA), Assistant to the Secretary of Defense for Public AffairsUSD(C)/CFO, and the Deputy General Counsel (Fiscal) , as it will be shared outside the DoD. Significant changes include:

(a) Adopting a different approach or direction than the original plan itself; or

(b) Modifications that have potential budget, legislative, legal, or public affairs implications.

(3) The PAO will have the updated final CAP(s) and associated transmittal memorandum signed by an official at the appropriate level, in accordance with Table 1.

(4) The PAO will send the updated CAP(s) to the WHS AMD audit follow-up liaison.

c. The WHS AMD audit follow-up liaison will perform a quality assurance review of the updated CAP(s) and:

(1) Update the status of recommendations (open or closed) in their records.

(2) Establish dates for subsequent follow-up inquiries, if necessary.

(3) Transmit the final updated CAP(s) and associated supporting documentation to the GAO's director, assistant director, and the analyst in charge for the audit.

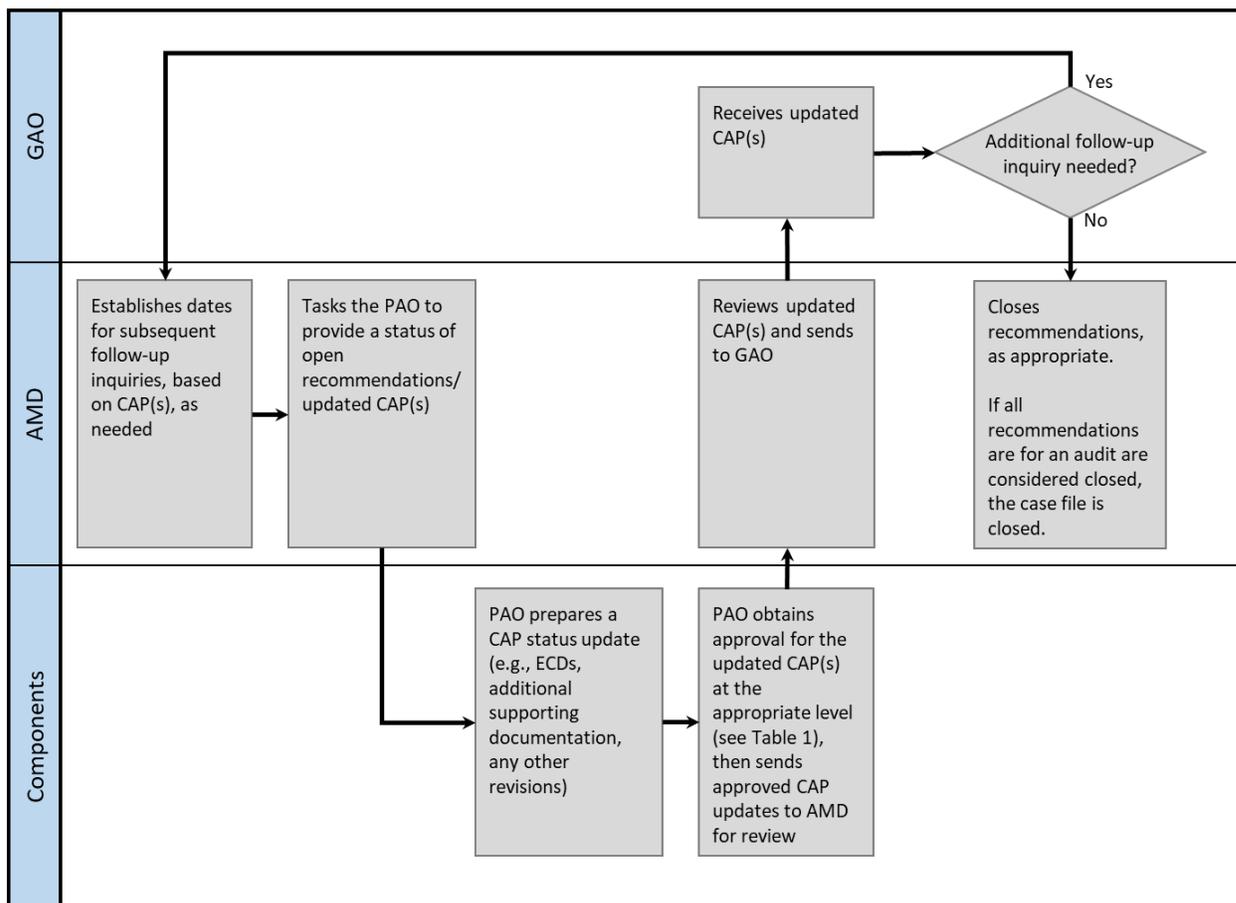
d. If any additional follow-up inquiry is needed, the WHS AMD audit follow-up liaison will continue the ongoing follow-up process, repeating the procedures in accordance with Paragraph 6.2.

e. When PAO senior leadership at the appropriate level, in accordance with Table 1, determines that the DoD's implementation of the GAO recommendation is complete, the PAO-AO must prepare a closure memorandum for the WHS AMD team lead for audit follow-up, signed by an official at the appropriate

level, in accordance with Table 1. The PAO-AO will transmit the signed closure memorandum, accompanied by supporting documentation evidentiary of the closure, to the WHS AMD liaison, CAOs, and other offices deemed appropriate by the PAO.

f. When no additional follow-up inquiry is needed, and all recommendations are closed, the WHS AMD liaison closes the audit case file.

Figure 4. GAO Audit Follow-Up Process Flow



6.3. SENIOR LEADER REVIEW OF OPEN RECOMMENDATIONS. The senior leader review of GAO open recommendations meeting provides an opportunity for the CMO and other DoD senior leaders to meet on a periodic basis and share information on the status of the DoD's progress in implementing specific identified GAO recommendations.

a. These meetings will focus on recommendations:

- (1) Identified by GAO as high risk or a priority.
- (2) Included in GAO's duplication, overlap, and fragmentation report.
- (3) Open for more than four years.
- (4) Of special interest.
- (5) Where an acceptable CAP was not provided.

(6) Where an acceptable update to a CAP was not provided.

(7) Where progress in meeting CAP milestones are behind schedule.

b. The WHS AMD lead for audit follow-up will provide a tasking memorandum to the PAO whose recommendations are scheduled to be briefed at the senior leader review.

(1) The senior leader review will include:

(a) Identifying specific recommendations that will be discussed during the senior leader review as well as additional information, as warranted.

(b) Requesting component information on the status of each identified recommendation.

(2) Meeting invites will also be sent to the cognizant PAO leadership, notifying them of the contents to be briefed and providing them with the meeting logistics.

GLOSSARY

G.1. ACRONYMS.

AMD	Audit Management Division
ASD(LA)	Assistant Secretary of Defense for Legislative Affairs
CAO	collateral action office
CAO-AO	collateral action office action officer
CAP	corrective action plan
CMO	Chief Management Officer of the Department of Defense
DOPSR	Defense Office of Prepublication and Security Review
GAO	Government Accountability Office
OIG DoD	Office of the Inspector General of the Department of Defense
PAO	primary action office
PAO-AO	primary action office action officer
POC	point of contact
SOF	statement of facts
U.S.C.	United States Code
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense
WHS	Washington Headquarters Services

G.2. DEFINITIONS. These terms and their definitions are for the purpose of this issuance.

audit. A performance audit conducted in accordance with generally accepted government auditing standards.

audit life cycle. Comprises all the steps from audit planning until closing any possible observation detected during the audit execution.

audit portfolio management application. The DoD's official tracking database for the GAO recommendations.

closed (finding or recommendation). An audit finding or recommendation is closed when the agreed-upon corrective action has been completed. Closed is not the same as resolved. A resolved finding or recommendation remains open until closed by the implementation of corrective actions. Recommendations for which the DoD nonconcurs are considered closed by the DoD.

CAO. The component or office to facilitate auditor requests for information and support the audit's PAO as necessary.

CAO-AO. An individual designated as the GAO's main contacts for their respective component or office to facilitate auditor requests for information and support the audit's PAO as necessary. The CAO-AO will ensure component audit responses are thorough, timely, compliant with all relevant guidance, and fully coordinated with all component leadership at the appropriate level.

corrective action. Measures taken to implement resolved audit findings and recommendations.

entrance conference. Where the GAO informs the DoD about the purpose, source, scope, methodology, and anticipated time frame of the audit, and provides an opportunity for the PAO and CAOs to ask questions and offer suggestions.

exit conference. Provides an opportunity to review the accuracy and completeness of the GAO work; learn about potential GAO findings, conclusions, and recommendations; discuss any classification issues; and influence the audit report message prior to its receipt for official comment.

fieldwork. The activities of auditors in planning and conducting performance audits to obtain sufficient, appropriate evidence that provides a reasonable basis for findings and conclusions based on the audit objectives.

follow-up (or audit follow-up). The process to ensure that actions agreed to by management on reported recommendations have been effectively implemented, or that senior leadership has accepted the risk of not taking action.

GAO analyst in charge. The primary GAO POC for an audit. Leads a team conducting in-depth research on studies requested by committees, subcommittees, or individual members of Congress or studies that the GAO has been mandated by legislation to conduct.

PAO. The DoD office with overall functional responsibility for, or the most equity in, the issues identified in the GAO's audit notification letter. For most GAO audits, it is an OSD Component.

PAO-AO. The individual designated to represent the DoD and serve as the GAO's main POC during an audit. Facilitates and coordinates information flow between relevant DoD Components and auditors. Will ensure audit responses are thorough, timely, compliant with all relevant guidance, fully coordinated with all appropriate DoD Components at the appropriate level, and signed on behalf of the Secretary of Defense by an official of appropriate rank.

technical comments. Comments to provide feedback to audit teams on their work products that address accuracy, omissions, tone, context and perspective, and editorial issues. This feedback is not intended to substantively alter auditor findings, conclusions, or recommendations, but rather to strengthen audit products.

REFERENCES

- Deputy Secretary of Defense Memorandum, "Reorganization of the Office of the Deputy Chief Management Officer," July 11, 2014
- DoD Administrative Instruction Number 15, "OSD Records and Information Management Program," May 3, 2013, as amended
- DoD Directive 5105.53, "Director of Administration and Management (DA&M)," February 26, 2008
- DoD Directive 5105.82, "Deputy Chief Management Officer (DCMO) of the Department of Defense," October 17, 2008
- DoD Instruction 7650.01, "Government Accountability Office (GAO) and Comptroller General Requests for Access to Records," January 27, 2009, as amended
- DoD Manual 5200.01, Volume 1, "DoD Information Security Program: Overview, Classification, and Declassification," February 24, 2012, as amended
- DoD Manual 5200.01, Volume 2, "DoD Information Security Program: Marking of Classified Information," February 24, 2012, as amended
- DoD Manual 5200.01, Volume 3, "DoD Information Security Program: Protection of Classified Information," February 24, 2012, as amended
- DoD Manual 5200.01, Volume 4, "DoD Information Security Program: Controlled Unclassified Information (CU)," February 24, 2012, as amended
- DoD Manual 8910.01, Volume 1, "DoD Information Collections Manual: Procedures for DoD Internal Information Collections," June 30, 2014, as amended
- Office of Management and Budget Circular A-50, "Audit Followup," September 29, 1982
- Office of the Secretary of Defense Memorandum, "Defense Business Council," December 10, 2014¹
- Secretary of Defense Memorandum, "Disestablishment of the Deputy Chief Management Officer and Establishment of the Chief Management Officer," February 1, 2018
- United States Code, Title 5 Appendix, Inspector General Act of 1978, as amended
- United States Code, Title 10, Section 2222
- United States Code, Title 31

¹ Available at https://cmo.defense.gov/Portals/47/Documents/Governance/DBC_Charter_12122014.pdf