

GAO

October 2004

GAO's International Protocols



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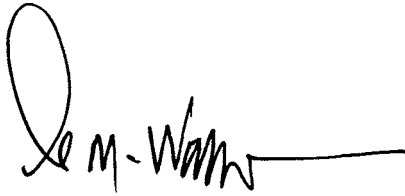
Preface

This document contains the protocols governing the U.S. Government Accountability Office's (GAO) work that has international components or implications. These protocols are intended to provide clearly defined and transparent policies and practices on how GAO will interact with U.S. federal departments and agencies, other national governments, and international organizations in its international work. They identify what international organizations and supreme audit institutions (SAIs) can expect from GAO. These protocols are intended to cover most situations that arise during the course of GAO's work and are consistent, to the extent applicable, with the protocols that govern GAO's work for the Congress and with U.S. federal agencies. I firmly believe these protocols—which are grounded in applicable professional standards and GAO's core values of accountability, integrity, and reliability—will enable us to conduct international work more consistently, effectively, and efficiently; achieve GAO's strategic goals; support improved government performance and accountability worldwide; and better serve the Congress and the American people.

To ensure the broadest practical exposure to these protocols throughout the international community, GAO is pilot testing the protocols through October 2005. After completing the pilot, GAO will make any refinements based on feedback.

Preface

This draft was prepared under the direction of GAO's Strategic Planning and External Liaison team and Jacquelyn Williams-Bridgers, Managing Director, International Affairs and Trade. Questions or comments can be directed to Helen Hsing, Managing Director, Strategic Planning and External Liaison at 202-512-2639 or by e-mail to hsingh@gao.gov.

A handwritten signature in black ink, appearing to read "D. M. Walker", followed by a long horizontal line.

David M. Walker
Comptroller General
of the United States

GAO's International Protocols

Introduction

GAO is a professional and nonpartisan legislative branch agency that supports the U.S. Congress by reviewing the performance of federal agencies, assessing federal policies and programs, analyzing the financing of government activities, and anticipating emerging issues. In this era of increasing global interdependency, GAO often conducts its work internationally.

These protocols are general principles and policies governing international work undertaken by GAO. This work, which generally results in GAO reports, includes audits, reviews, and related information-gathering activities on international programs or activities involving U.S. federal agencies and when requested by the Congress or applicable congressional committees, U.S. participation in international organizations, such as the World Bank; the International Monetary Fund (IMF); the North Atlantic Treaty Organization (NATO); and the United Nations, as well as cooperative audit work that is performed with national audit offices (GAO counterparts known as supreme audit institutions or SAIs) in other countries.

GAO also collaborates with international and national accountability organizations in other countries, such as the International Organization of Supreme Audit Institutions (INTOSAI) and the International Federation of Accountants (IFAC), and development institutions, such as the World Bank. This collaboration does not result in a GAO report and generally focuses on promoting principles related to government accountability, such as financial management and internal control.

Sources of GAO's Work

GAO undertakes work through three primary means: (1) U.S. congressional mandates, (2) U.S. congressional requests, and (3) legal authority allowing the Comptroller General of the United States to undertake

work on his own initiative that is intended to support the U.S. Congress.

GAO's Approach and Guiding Principles

To effectively support the Congress and carry out our work both domestically and overseas, GAO must be professional, objective, fact-based, nonpartisan, and nonideological in all of its work. GAO products and services conform to generally accepted and applicable auditing, accounting, investigative, and evaluation principles and standards.¹ GAO will only undertake work that is within its scope of authority and competency and will exercise the independence necessary to guarantee that its products and work conform to applicable professional standards and GAO's core values of accountability, integrity, and reliability.

GAO's international protocols are consistent with the guiding principles and practices contained in its *Congressional Protocols* and *Agency Protocols*, where applicable.² Adhering to these protocols and applicable principles and standards, GAO analysts and auditors are responsible for planning, conducting, and reporting their work in a professional and timely manner. They are required to obtain sufficient, competent, and relevant evidence to afford a reasonable basis for any related findings, conclusions, and recommendations.

While the specific protocols vary to some extent depending on the nature of the work and the location where GAO is conducting its fieldwork, GAO adopts a

¹The framework of auditing standards is contained in a publication, developed by GAO and revised at appropriate intervals, called *Government Auditing Standards* ([GAO-03-673G](#), June 2003).

²Further information about the general principles governing GAO's work for the Congress and its relationship with federal agencies can be found in GAO's *Congressional Protocols*, *Strategic Plan*, and *Agency Protocols*, which are located on GAO's Web site [www.gao.gov](#).

consistent general approach across its international work. For U.S. federal agencies and international organizations that are the focus of its work, GAO (1) notifies them before initiating work; (2) keeps them informed of its progress while conducting its work; (3) discusses the completeness, accuracy, and implications of information gathered during its work with their representatives at an exit conference; and (4) gives them an opportunity to review and comment on the results of its work that involves them before publicly issuing the results. As noted, GAO will coordinate interaction with international organizations with the lead U.S. agency responsible for implementing U.S. policy at the organization and will provide advance notification to the Department of State before initiating work.

To benefit from and leverage opportunities to learn from others' experiences as well as share GAO's knowledge and experiences, GAO has designated its Strategic Planning and External Liaison unit to serve as the primary point of contact for communicating, coordinating, and collaborating with international colleagues. For example, Strategic Planning and External Liaison facilitates cooperative work with other SAIs. This helps ensure that GAO's work complements the efforts of others, that crosscutting goals are mutually reinforcing and efficiently implemented, and that such international work is consistent with GAO's mission and available resources.

International Work Resulting in Written Products

GAO's international work resulting in written products generally involves audits and reviews of U.S. government-funded programs or activities that have international implications or components, U.S. participation in international organizations, or cooperative audit work. In conducting this work, GAO staff interview and collect documents from program

officials and decision makers representing U.S. and foreign governments, international organizations, nongovernmental organizations, and the private sector who can provide perspectives on how programs or management practices work. GAO staff may also use published reports and studies from other governments or international organizations. Obtaining this information may involve international travel to conduct in-person interviews or may be accomplished through other means, such as telephone interviews or e-mail exchanges. To the extent possible without compromising its independence, GAO coordinates overseas travel and contact with foreign government officials with the U.S. Department of State.

**Audits and Reviews
of International
Programs and
Activities**

GAO conducts audits and reviews of international programs and activities involving U.S. federal agencies and international organizations. GAO often conducts work at U.S. federal agencies on international issues such as trade, military activities, foreign assistance, diplomacy, nuclear security, and financial markets. In addition, the Congress often directs GAO to examine issues that involve programs and activities of international organizations of which the United States is a member, such as the World Bank, IMF, NATO, and the United Nations. GAO coordinates interaction with these organizations with the lead U.S. agency responsible for implementing U.S. policy at the organization and notifies the Department of State. These requests often require GAO to obtain documents and meet with officials from several international organizations. For example, a series of congressional requests for GAO to review U.S. and international efforts to bring stability to the Balkans led to interviews with officials and staff at NATO, the World Bank, IMF, the Organization for Security and Cooperation in Europe, and several agencies within the United Nations.

Cooperative Audit Work

Because GAO and many other national audit offices conduct similar types of work, GAO sometimes engages in joint audit work with them on common issues. This type of international work may result in a formal written product. This work can be structured in one of two ways: (1) concurrent or parallel work, in which separate teams from two SAIs conduct their own work, simultaneously but report separately, or (2) joint work, in which a single team composed of staff from both SAIs does the work and issues a single report. Examples of joint audits include work done with international colleagues on trade and environmental issues and on the effectiveness of a jointly-developed weapons system.

Protocols for U.S. Federal Agencies with Programs or Activities Overseas

When working at federal agencies, GAO follows the protocols outlined in its *Agency Protocols*. GAO's *Agency Protocols* summarizes GAO's procedures for obtaining access to information from U.S. federal agencies. Before beginning international fieldwork associated with such work, GAO notifies and coordinates with (1) the Department of State, appropriate U.S. embassies for nondefense work, and the cognizant federal agency, and (2) the Departments of Defense and State and appropriate overseas military commands for defense-related work. GAO asks either the local U.S. embassy or the U.S. military command, or both, to assist in arranging fieldwork at U.S. or host government military or civilian facilities when such work is needed. GAO also requests assistance from the U.S. embassy or military command when fieldwork is needed in locations with special security or transportation circumstances. To the extent possible without compromising GAO's independence, GAO gives a U.S. embassy official the opportunity to attend its meetings with foreign government officials. When appropriate and as a matter of professional courtesy, GAO notifies the cognizant SAI of any fieldwork planned in its country.

Protocols for International Organizations

The Congress frequently asks GAO to conduct audits or knowledge-sharing activities that involve access to information or staff at international organizations where the United States is a member, such as the World Bank or NATO. GAO's interaction with the international organization during the course of this work varies widely—from one-time requests for specific program information to reviews of an international organization's programs or operations. GAO notifies and coordinates with the Department of State and the lead U.S. agency if a review will involve significant contact with an international organization.³ Depending on the extent of contact needed for a particular review, GAO may also (1) notify the international organization, through the lead agency, of the review before conducting work; (2) hold an entrance conference (an initial meeting between GAO and related international organization representatives); (3) coordinate with the organization during the work; (4) hold an exit conference (a meeting between GAO and related international organization representatives typically held at the end of GAO's data collection and analysis phase); and (5) give the international organization an opportunity to review and comment on the results of work related to the organization before GAO's report is released to the public. GAO conducts its work in a manner consistent with the international organization's internal policies and procedures for dealing with external audit entities. If following such policies and procedures would impair GAO's independence and ability to perform the work and report results impartially, GAO will seek to negotiate a mutually acceptable arrangement, report the impairment in the scope and methodology section of the report, or decline to perform the work.

³This would not apply to a collection of information publicly available, for example, at an organization's information center.

GAO obtains much of the information needed to conduct a review from the lead U.S. agency responsible for implementing U.S. policy at the organization or from the offices of the U.S. representative assigned to the organization. Because GAO does not have a statutory right of access to information at international organizations and they generally are not subject to U.S. law, obtaining additional information and meeting with staff at an organization such as the World Bank, IMF, NATO, World Trade Organization, and United Nations depends upon the organization's cooperation. Obtaining such information is subject to the specific protocols outlined here, which are designed to expedite this process and maintain good relations.

**Notifying
International
Organizations**

Before beginning work that focuses on an international organization, GAO notifies, in writing, the Department of State and the lead U.S. agency involved in formulating U.S. policy related to the institution. To the extent practical, the notice

- identifies the source and authority for the work;
- identifies the GAO point of contact (name, telephone number, and electronic mail address), team performing the work, and a unique identification number (the engagement code);
- describes the objectives or key questions of the work;
- indicates where the work will be performed at the time of notification, if known;
- indicates when the work is expected to start; and
- identifies a time frame for holding the initial meeting (the entrance conference) between GAO and related international organization representatives.

GAO staff also request that the lead U.S. agency inform appropriate international organization representatives of its work. For example, GAO staff ask Department of the Treasury representatives to inform the World Bank of any work GAO undertakes that involves that institution. When the international organization's external auditor is an SAI, GAO also notifies the SAI about the work. When appropriate and as a matter of professional courtesy, GAO notifies the cognizant SAI of any fieldwork planned in its country.

Holding Entrance Conferences for International Organizations

Once the international organization receives notification of GAO's work, entrance conferences generally are held with appropriate officials from (1) the lead U.S. government agency charged with formulating U.S. policy at the organization; (2) the U.S. representative's office at the organization, such as the U.S. Executive Director at the IMF; and (3) the international organization. The meetings with these officials can often be combined into a single meeting if all parties agree. During these meetings, GAO discusses the (1) source of the work; (2) roles and responsibilities of GAO staff; (3) data and access to officials that are needed; (4) key objectives defined as research questions; (5) timing and locations where GAO expects to conduct its work, when known; and (6) any need for special clearances. During the entrance conference with the international organization, GAO also asks officials to designate a key contact to provide potential sources of information related to the work objectives, such as key personnel, available studies, or electronic files.

Coordinating with International Organizations

Throughout the assignment, GAO staff remain in close contact with the organization, the U.S. representative at the organization, and the U.S. agency with policy responsibility. Because GAO work at an international organization can involve a variety of interactions, in some instances, GAO and the organization agree to

specific written procedures on how this information is to be obtained and protected from disclosure. Before requesting information from an international organization, GAO staff attempt to ensure that the data are not available from the U.S. government or public sources.

**Holding Exit
Conferences with
International
Organizations**

If the information obtained from the organization will figure prominently in the written report, GAO generally holds an exit conference with the organization to discuss (1) the completeness and accuracy of the information that has been gathered and (2) the implications of this information and GAO's preliminary conclusions and expected recommendations. Exit conferences are generally held with appropriate officials from (1) the lead U.S. government agency responsible for formulating U.S. policy at the organization, (2) the U.S. representative's office at the organization, and (3) the international organization. A draft report is not provided prior to or at the exit conference. Written material provided at the exit conference is generally limited to a compilation of key information collected. Preliminary conclusions and potential recommendations that flow from the factual information collected may be discussed but are not provided in writing.

**Giving International
Organizations the
Opportunity to
Comment on GAO
Work**

After completing its work, GAO generally shares findings or observations related to the international organization with the organization. These findings or observations are communicated through the lead agency responsible for formulating U.S. policy at the organization. For example, GAO sends a draft report to the Department of the Treasury for IMF and World Bank engagements and to the Department of State for engagements related to the United Nations. This gives the organization an opportunity to comment on the information in GAO's report before it is released to the

public. The specific procedures to be followed vary and depend upon the nature and extent of the GAO work and any procedures that the organization and GAO may have developed over time.

As part of its quality assurance process, GAO gives an international organization the opportunity to comment on a draft report, or sections of a draft report, to which it is a party.⁴ When the program or operations of a particular international organization are the primary focus of the report, the entire draft report generally is shared with the organization. When several organizations are the focus of the work, GAO may send relevant excerpts of the draft report to the cognizant international organization. Written comments provided through signed correspondence from the organization designated to comment on the draft report are published in the final GAO report, along with GAO's assessment of the comments. As with GAO's reviews of domestic agencies, copies of the draft report are sent to the relevant organization for review and comment; simultaneously, the draft is offered to the congressional requester for informational purposes. Copies are transmitted to the organization through the lead U.S. agency. By law, the Senate Governmental Affairs and House Government Reform committees may request, when a draft product is sent to an agency for comment, a copy of any draft product generated under GAO's legislative authority that was not conducted at the request of either House of Congress, a committee, or Member.⁵ GAO will advise these committees when such drafts are sent to the agency for comment.

⁴GAO will not seek comments from an international organization in cases where (1) disclosure of the results could pose risks to individuals and their confidentiality or (2) premature disclosure of information could compromise the results of the work.

⁵31 U.S.C. § 718 (b)(2)(B).

Occasionally, GAO collects nonpublic sensitive information from the organization during the review. To ensure that this information is not inadvertently disclosed to the public, GAO generally gives the international organization draft segments to review that may have relied on nonpublic sensitive information before the official draft is sent for comment. GAO does not expect the entire review process to exceed the 30-day maximum allowed under its established policies. In addition, GAO expects international organizations to protect draft GAO reports from premature disclosure.

Protocols for Foreign Government Ministries and Departments

GAO occasionally meets with officials of foreign governments to collect information on the impact of U.S. programs or activities in their country. When initiating a study that requires interaction with a foreign government, GAO provides written notification to (1) the State Department if foreign travel is involved; (2) a representative of each country included in the study, such as an embassy representative; and (3) the SAI from each country included in the study, when appropriate. The notification describes the assignment's objectives, scope, and methodology and names the appropriate GAO contact for the assignment. The notification also offers the opportunity for an entrance conference, where appropriate, to discuss the scope and nature of GAO's work in more detail. When conducting work overseas, GAO coordinates its activities with the appropriate U.S. Chief of Mission or principal officer and considers his or her views with respect to those activities.⁶

In conducting studies, GAO generally works with U.S. government officials, foreign embassy representatives in

⁶Coordination with the Chief of Mission is conducted in accordance with the State/GAO Memorandum of Understanding on Overseas Staffing of December 15, 1988.

the United States, and other SAIs to identify program officials and other subject matter experts who may be able to provide information. GAO works with representatives from the State Department and foreign governments to facilitate interviews and other data-gathering activities. To the extent possible without compromising GAO's independence, GAO gives a U.S. embassy official the opportunity to attend its meetings with foreign government officials. In addition, to ensure the quality of its work, GAO makes arrangements for professional translation and interpretation services when necessary to conduct its work.

Whenever it is feasible, GAO holds a meeting with the host country's designated representatives at the conclusion of a visit to the country. As part of its quality assurance process, GAO offers these representatives an opportunity to comment on the completeness and accuracy of GAO's description of their programs and practices. GAO may also seek comments from subject matter experts who provided information during the study.

Protocols for Supreme Audit Institutions

Cooperative audit work with counterpart SAIs must comply with GAO's audit standards and procedures. In addition, this type of work must be approved by the Comptroller General. Because cooperative audit work can be complex, all parties should carefully consider a number of factors before deciding to engage in such work. These factors include policies and procedures related to records access, security clearances, audit standards and related standards of evidence, relationships to the legislature and reporting options, media and public relations, and working language(s), cost, timing, and technology compatibility. Once a decision has been made to embark on a cooperative audit, GAO works with the counterpart SAI(s) to

prepare a formal agreement, often known as a memorandum of understanding.

General Protocols for Issuing Products on International Work

The following protocols guide GAO's interactions with international organizations with regard to

(1) completing its work, (2) presenting testimony, and (3) handling and disclosing information.

Completion of Work

Consistent with generally accepted government auditing standards, GAO prefers to use published products to communicate the final results of its work because they (1) communicate the results consistently to the Congress and all other interested parties, (2) make the results available to the public, (3) build a readily available subject-matter record for future use, and (4) facilitate follow up to determine whether appropriate corrective measures have been taken when needed. However, an oral briefing to the Congress may be used when GAO (1) determines that further work is not warranted; (2) provides information that is readily available to the public, such as that in Inspector General reports; or (3) develops a summary of previously issued GAO products that does not contain any new findings, conclusions, or recommendations. GAO notifies the appropriate international entity when its work is terminated without a written product.

GAO's goal is to post written products on GAO's Web site www.gao.gov within 24 hours of their issuance or release. All products have a targeted issue date. GAO will notify requesters approximately 30 calendar days before they are to receive a product and generally accommodate their requests for restrictions on the release of the product for up to 30 calendar days beyond the issuance date. GAO reserves the right to release any product that has been issued to the congressional

requester but is under restriction if the product's contents are made public prior to the expiration of the restriction period. GAO products that contain classified or restricted data are not posted on the Web site. Classified products are distributed only to recipients who are authorized by U.S. statute or regulation and have a need to know.

Presenting Testimony

Congressional committee or subcommittee chairs frequently request that GAO prepare testimony statements and that GAO witnesses appear at hearings. GAO is required to follow the rules of the Senate and the House of Representatives and relevant committees or subcommittees in connection with any such testimony. Therefore, GAO's international protocols are modified in such instances to comply with these requirements. For example, because most hearing appearances are requested and statements are delivered within short time frames or are based on work that is new and quickly developed, ongoing, or already completed, GAO generally does not hold an entrance conference with officials from the relevant international organizations. When officials need to be contacted for information that was not previously obtained or was not part of a previous review, GAO notifies the organization through the lead U.S. agency of the need for access to the information.

For testimony based on new work, regardless of whether it is a preliminary or final product, GAO obtains the international organization's views on the information collected from it to (1) validate the accuracy of data gathered from that organization and (2) discuss the implications that flow from the data gathered. The international organization's views are generally obtained through a meeting with the official designated to speak for the organization or through other means, such as via a telephone conference call. These views are then reflected in the testimony

statement. If the international organization is unable to schedule a meeting to provide its views within the time frame specified by GAO, the testimony states that GAO was unable to obtain the international organization's views. GAO does not seek an organization's views on testimony in cases where (1) disclosure of an audit or evaluation's results could pose risks to individuals and their confidentiality or (2) premature disclosure of information could compromise the results of the work. Generally, when the testimony statement is based on previously reported work, GAO does not seek the international organization's views. GAO distributes its written testimony in accordance with the rules of the Senate or House of Representatives, including the applicable committees' rules.

Handling and Disclosing Information

GAO secures all information obtained during the course of its work. When GAO needs access to proprietary or other sensitive information, it complies with all applicable statutory and regulatory requirements, including obtaining the necessary security and other clearances for assigned GAO staff. By law, GAO is required to give the U.S. agency information the same level of confidentiality accorded by the agency, and it applies the same policy to information obtained from international organizations. GAO generally does not sign a nondisclosure or other agreement as a condition of gaining access to sensitive or proprietary data to which it is entitled.

While GAO is not subject to the Freedom of Information Act, its disclosure policy generally follows the spirit of the act, consistent with GAO's duties and responsibilities to the Congress. It is GAO's policy not to provide to the public records that originated in another agency or a nonfederal organization. Instead, GAO refers those who request such records to the originating organization. Further information on the

public availability of the documents and data that form GAO's workpapers can be found in 4 C.F.R. part 81.

GAO will grant congressional Members, upon their written request, access to its workpapers at the GAO site or may provide copies of selected documents only after a product that results from the workpapers in question has been made publicly available. This access is subject to applicable legal and privacy considerations.

Protocols for Collaboration with International and National Accountability Organizations and International Development Organizations

GAO engages in many different interactions and liaison activities, including audit forums, with other international and national accountability organizations, such as INTOSAI and counterpart national audit offices, and international development organizations, such as the World Bank, to leverage resources; share knowledge and experiences; and promote standards of accounting, auditing, financial management, and internal control. These interactions and liaison activities include (1) sponsoring an International Auditor Fellowship Program, (2) providing technical assistance to SAIs, (3) receiving visiting delegations from SAIs and other foreign government organizations, and (4) responding to international information requests. GAO's Strategic Planning and External Liaison unit is the central contact point for this work with international accountability organizations to ensure that GAO presents a consistent face to this community. At the same time, Strategic Planning and External Liaison also coordinates and works closely with other GAO offices, as needed, to fulfill this responsibility.

International Audit Forums

GAO is a member of INTOSAI, the principal international organization dedicated to (1) promoting the exchange of audit and financial management information among its member nations and (2) providing a network for the international public

sector audit community. INTOSAI's current membership includes the national audit offices (that is, SAIs) of participating countries. GAO is a member of INTOSAI's Governing Board, and is actively engaged in INTOSAI's audit, information technology, internal controls, public debt, environmental auditing, and program evaluation initiatives. GAO also participates in other international audit forums, such as the International Consortium on Governmental Financial Management.

International Auditor Fellowship Program

GAO established its International Auditor Fellowship Program in 1979 to promote improved auditing and financial management practices internationally, with an emphasis on developing nations. This program includes an extensive curriculum to develop and enhance the fellows' audit knowledge and skills. To participate, potential fellows must be nominated by their national audit offices. GAO's Strategic Planning and External Liaison unit, which coordinates the program and its curriculum, considers several factors during the selection process. Because the program is designed for middle-to-senior-level managers, attention is given to the applicants' responsibilities and background and to how they expect to apply their program experiences when they return to their offices. Although participants are selected from all INTOSAI regions, English is used as the common language, so the nominees' English skills are important. As a final criterion, an attempt is made to maintain a reasonable balance among INTOSAI's regional working groups over time. The sponsoring country must cover the fellow's salary, travel costs, and subsistence expenses. The costs have frequently been paid by one of several international aid organizations after an application for assistance by the respective SAI has been approved. Many of these graduates have subsequently assumed key leadership positions in their respective SAIs and become part of an extensive network of contacts in SAIs worldwide.

Technical Assistance

Periodically, GAO staff travel to other countries to provide technical assistance to a host country's SAI. The purpose of this assistance ranges from providing an overview of GAO's mission, operations, and audit methodologies to providing very specific "how to" assistance related to conducting financial or program evaluation audits or assessing internal control. While GAO's assistance is generally requested and funded by another U.S. agency, such as the Department of the Treasury's Office of Technical Assistance, it must be approved by GAO's senior management and coordinated through the Strategic Planning and External Liaison unit.

International Visitors Program

GAO receives many requests from its counterpart SAIs and other foreign government officials to visit GAO to obtain information on audit practices and the results of GAO's work. Because the number of requests exceeds GAO's capacity to accommodate them, GAO screens and prioritizes the requests. GAO assigns the highest priority to requests for visits from SAIs and legislative or parliamentary delegations. As time and staff resources are available, GAO also considers (1) requests from related government departments and ministries (for example, counterparts to the U.S. Department of the Treasury) and (2) requests for visits related to topics of special interest to GAO audit teams (for example, from visitors with a special knowledge of areas related to ongoing or future GAO work). GAO appreciates receiving the request for an international visit at least 30 days in advance, whenever possible, to allow sufficient time to make the necessary arrangements and, if appropriate, to notify the U.S. counterpart agency.

Requests for Information

In addition to requests for visits, GAO receives many other requests each year for information from counterpart SAIs and other foreign government officials.

These requests include inquiries for (1) GAO reports or other agency publications, (2) GAO's views on emerging global issues, and (3) GAO's assistance on audits conducted by counterpart SAIs. GAO's policy is to acknowledge receipt of such requests within 7 calendar days. In responding to these requests, GAO's Strategic Planning and External Liaison unit works closely with other relevant GAO offices.

Press Policy

GAO does not generally initiate press conferences, but senior GAO officials may participate in press conferences held by members of Congress, if requested. Although GAO generally does not issue press statements about products, it does advise the media, agency personnel, international organizations, foreign governments, GAO audit counterparts, and the public of the release of GAO products via its Web site www.gao.gov and other venues. In response to media inquiries about ongoing work, GAO provides information only about the objectives, scope, and methodology of a review; the source of the work (legislation, name of congressional requester(s), or research and development); and the expected completion date. GAO refers inquiries for any additional information to the requesters. As a professional courtesy, GAO informs requesters of substantive media inquiries during an ongoing review. As appropriate, such courtesy is extended by GAO staff conducting the work to the agency-designated primary point of contact for the work. Once a product is publicly released, GAO staff with expertise in the subject matter answer questions from the media when asked. When working in other countries, GAO staff coordinate with the U.S. embassy for advice and guidance on local political issues and cultural sensitivities and on media-related language requirements and services. *A Reporter's Guide to GAO* is available on GAO's Web site www.gao.gov.

GAO's Mission

The Government Accountability Office, the audit, evaluation and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

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