The General Accounting Office is the investigative arm of the Congress and is charged with examining all matters relating to the receipt and disbursement of public funds.

The General Accounting Office (GAO) was established by the Budget and Accounting Act of 1921 (31 U.S.C. 702), to independently audit Government
The Office is the legislative branch of the U.S. government, responsible for auditing and evaluating government programs and activities. It is under the control and direction of the Comptroller General of the United States, who is appointed by the President with the advice and consent of the Senate for a term of 15 years.

Activities
Audits and Evaluations Supporting the Congress is GAO’s fundamental responsibility. In meeting this objective, GAO performs a variety of services, the most prominent of which are audits and evaluations of Government programs and activities. The majority of these reviews are made in response to specific congressional requests. The Office is required to perform work requested by committee chairpersons and, as a matter of policy, assigns equal status to requests from Ranking Minority Members. The Office also responds to individual Member requests, as possible. Other assignments are initiated pursuant to standing commitments to congressional committees, and some reviews are specifically required by law. Finally, some assignments are independently undertaken in accordance with GAO’s basic legislative responsibilities.

The ability to review practically any Government function requires a multidisciplined staff able to conduct assignments wherever needed. The Office’s staff has expertise in a variety of disciplines, including accounting, law, public and business administration, economics, the social and physical sciences, and others.

The Office is organized so that staff members concentrate on specific subject areas, enabling them to develop a detailed level of knowledge. When an assignment requires specialized experience not available within GAO, outside experts assist the permanent staff. Staff members go wherever necessary on assignments, working onsite to gather data, test transactions, and observe firsthand how Government programs and activities are carried out.

Accounting and Information Management Policy The Office ensures that the Congress has available for its use current, accurate, and complete financial management data. To do this, GAO:

—prescribes accounting principles and standards for the executive branch;
—advises other Federal agencies on fiscal and related policies and procedures; and
—prescribes standards for auditing and evaluating Government programs.

In addition, the Comptroller General, the Secretary of the Treasury, and the Director of the Office of Management and Budget develop standardized information and data processing systems. This includes standard terminology, definitions, classifications, and codes for fiscal, budgetary, and program-related data and information.

Legal Services The Office provides various legal services to the Congress. In response to inquiries from committees and Members, the Comptroller General provides advice on legal issues involving Government programs and activities. The Office is also available to assist in drafting legislation and reviewing legislative proposals before the Congress. In addition, it reviews and reports to the Congress on proposed rescissions and deferrals of Government funds.

Other legal services include resolving bid protests that challenge Government contract awards and assisting Government agencies in interpreting the laws governing the expenditure of public funds.

In addition, GAO’s staff of trained investigators conducts special investigations and assists auditors and evaluators when they encounter possible criminal and civil misconduct. When warranted, GAO refers the results of its investigations to the Department of Justice and other law enforcement authorities.

Reporting The Office offers a range of products to communicate the results of its work. The type of product depends on the assignment’s objectives and the needs of the intended user. Product
types include testimony, oral briefings, and written reports. Virtually all of GAO’s reports are available to the public.

A list of GAO reports issued or released during the previous month is furnished monthly to the Congress, its Members, and committees. Copies of GAO reports are also furnished to interested congressional parties; Federal, State, local, and foreign governments; members of the press; college faculty, students, and libraries; and nonprofit organizations.

Copies of unclassified reports are available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, MD 20884-6015. Phone, 202-512-6000. The first copy of each report is free; additional copies are $2 each. There is a 25-percent discount on orders of 100 or more copies mailed to a single address. Orders must be prepaid by cash, check, or money order payable to the Superintendent of Documents.

Electronic Access  Reports, Comptroller General decisions, and GAO special publications may be obtained on the Internet at http://www.gao.gov/.

For further information, contact the Office of Public Affairs, General Accounting Office, 441 G Street NW., Washington, DC 20548. Phone, 202-512-4800.