

Communications Manual - Transmittal Sheet No. 9, June 1993

Introduction

Attached is a complete reissuance of the Communications Manual originally issued in May 1989. This revision incorporates all previous changes and also includes some recent additional clarifications marked with a "#" sign. In addition, we are introducing a new chapter 12.21, "Other Audit/Evaluation-Related Products."

Many staff members did not receive a binder when the manual was first issued. We are providing a new binder and, to facilitate using the manual, we are providing divider tabs for the individual chapters, the preface, the table of contents, and the transmittal sheets.

**Highlights
of Changes**

Much of the content of the original manual remains unchanged. Many of the changes reflect new terminology and revised organizational names or provide updated cross-references to pertinent information.

Presented below are highlights of changes that should be brought to your attention:

- *Chapter 12.1:* Emphasizes the need to keep interested committees and subcommittees or members apprised of the results being developed and the timing and the message of the final product. (See p. 12.1-2.)
- *Chapter 12.2:* Requires that confirmation letters be prepared when GAO will not meet the requirements of statutory mandates and staff have reached agreement with the appropriate committees in extending those deadlines. (See p. 12.2-2.) This chapter also emphasizes that GAO staff should be alert to possibilities of keeping both the majority and the minority staffs informed of the progress of GAO assignments. (See p. 12.2-4.)
- *Chapter 12.8:* Emphasizes the necessity to fully explain in the objectives, scope, and methodology section what GAO actually did to answer the assignment objective. The basis for selecting certain locations or organizations should be explained to reiterate GAO's objectivity in performing its work. (See p. 12.8-5.) In addition, when testimony will be the only product, staff should briefly explain the objectives, scope, and methodology in the body of the testimony. If the testimony is based on unique methodology, an appendix that sets forth the objectives, scope, and methodology may be more appropriate. (See p. 12.8-7.)

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- **Chapter 12.10:** Introduces considerations for presenting recommendations to ensure that they are action-oriented and effective. (See p. 12.10-3.)
- **Chapter 12.11:** Encourages issue area directors to discuss GAO's position on obtaining written comments with the requesters. If the requesters still insist that no comments be obtained and the issues are highly controversial or sensitive, the issue area directors should discuss this matter with division management and, as appropriate, raise the matter with the Comptroller General. (See p. 12.11-1.)
- **Chapter 12.13:** Requires that the referencer be alert for pertinent evidence in the workpapers that either contradicts or calls into question facts or statements in the report. (See p. 12.13-4.) This chapter also states that a member of the issue area team or the regional manager must sign the first page of the Referencing Review Sheet to indicate approval of the final disposition of the referencer's comments. (See p. 12.13-6.) In addition, this chapter notes that the issue area director's sign-off on the product will signify that he or she takes full responsibility for the changes made after referencing has been completed. (See p. 12.13-6.)
- **Chapter 12.14:** Revises product processing procedures to reflect the new requirements for BlueBox and incorporates material from chapters 12.17 and 12.20 for processing testimony and correspondence. (See pp. 12.14-7 to 12.14-11.)
- **Chapter 12.19:** Revises the guidance on preparing financial audit reports for consistency with the Financial Audit Manual (GAO/AFMD-12.19.5A).

Automated Policy Guidance System

The changes covered in this transmittal sheet have been incorporated into GAO's Automated Policy Guidance System. This system can be accessed easily through any personal computer with Crosstalk and a modem. Information on the system is included in the Automated Policy Guidance System User's Guide (GAO/OP-91-2) or can be obtained from your division or office system coordinator.

Filing Instructions

Remove the following material:

- chapters 12.1 to 12.20, preface, checklist of transmittal sheets, and table of contents.

Insert the following material:

**Communications Manual -
Transmittal Sheet No. 9**

- chapters 12.1 to 12.21, preface, checklist of transmittal sheets, and table of contents and
- divider tabs.

Also, this transmittal and the original transmittals numbered CMTS1 to CMTS8 are considered part of the Communications Manual and should be retained.



**Werner Grosshans
Assistant Comptroller General
for Policy**

Attachment

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GAO

Checklist of Transmittal Sheets

Upon receipt of each transmittal sheet, the recipient should place his or her initials in the blank following the appropriate number. A break in the continuity of transmittal sheets received will indicate missing changes.

<u>TS No.</u>	<u>Initials</u>	<u>TS No.</u>	<u>Initials</u>	<u>TS No.</u>	<u>Initials</u>
CM-1	*	CM-21		CM-41	
CM-2	*	CM-22		CM-42	
CM-3	*	CM-23		CM-43	
CM-4	*	CM-24		CM-44	
CM-5	*	CM-25		CM-45	
CM-6	*	CM-26		CM-46	
CM-7	*	CM-27		CM-47	
CM-8	*	CM-28		CM-48	
CM-9		CM-29		CM-49	
CM-10		CM-30		CM-50	
CM-11		CM-31		CM-51	
CM-12		CM-32		CM-52	
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CM-15		CM-35		CM-55	
CM-16		CM-36		CM-56	
CM-17		CM-37		CM-57	
CM-18		CM-38		CM-58	
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* Incorporated in the Communications Manual, Transmittal Sheet 9.

Preface

Producing the highest-quality product in time to meet the users' needs is GAO's goal on each assignment. The commitment to quality and timely reporting governs all of GAO's work. Its products—either oral or written—must (1) meet the assignment's objective(s), (2) meet GAO's quality standards, and (3) receive sufficient quality assurance before issuance to ensure the accurate and objective presentation of the overall message.

GAO issues various products such as chapter and letter reports, testimony, and briefing materials to communicate the results of its assignments to congressional leaders, agency officials, and others. The Communications Manual reflects GAO's diversification of its product lines over the years to better meet the needs of the Congress and other users of GAO's products.

The Communications Manual contains the basic policies and reporting instructions applicable to the planning, developing, processing, and issuing of products on GAO's work. This manual complements the General Policies/Procedures Manual and flows from chapter 12.0, "Communications Policy—Policy Summary." It prescribes procedures applicable to all reports and other GAO products where uniformity is needed.

The information included in this manual and the supplemental policy-related publications is available on the Automated Policy Guidance System. The Office of Policy uses this system to quickly communicate new or revised policies or procedures and provides staff members the most current guidance. Therefore, when differences between the printed copy and the information on the on-line system occur, the Automated Policy Guidance System takes precedence over the published documents.

Consecutively numbered transmittals will communicate the changes to this manual. These transmittals are considered part of the manual and should be filed in the appropriate section. Any additions, deletions, or other suggested changes should be directed to the attention of the Office of Policy.



Werner Grosshans
Assistant Comptroller General
for Policy

SECRET

The first part of the document discusses the general situation of the country and the role of the government. It mentions the need for a strong and stable government to ensure the well-being of the people and the progress of the nation.

The second part of the document deals with the economic situation and the measures being taken to improve it. It highlights the importance of industrial development and the need for a sound financial policy to attract foreign investment and promote growth.

The third part of the document focuses on the social and cultural aspects of the country. It emphasizes the need for a just and equitable society where the rights and interests of all citizens are protected and promoted.

The fourth part of the document discusses the role of the military and the importance of national defense. It states that a strong and modern military is essential for the security and sovereignty of the country.

The fifth part of the document concludes with a call for national unity and cooperation. It urges all citizens to work together towards the common goals and aspirations of the nation.

The document ends with a reaffirmation of the government's commitment to the people and a promise to continue working for their benefit and the progress of the country.

The document is signed by the President of the Republic and is dated [Date].

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Basic Communications Policy

Policy

GAO's policy is to communicate the results of its audits/evaluations/investigations either orally or in writing to the Congress; interested members, committees, or subcommittees; and/or responsible agency officials. Its preferred method is to communicate in writing.

To be most effective, GAO must respond to the needs of requesters and other users with quality communication products that present pertinent, significant, and useful findings, conclusions, and recommendations at the time they can best be used.

Why Should GAO Communicate?

Supporting the Congress is GAO's fundamental responsibility. To meet this responsibility, GAO provides various services, the most prominent of which are reviews of federal programs, activities, and functions.

Many reviews are done in response to specific congressional requests. GAO is required to do work requested by committee chairs, and as a matter of policy, equal status is assigned to requests from ranking minority members. To the extent possible, GAO also responds to individual member's requests.

Other reviews are initiated pursuant to standing commitments to congressional committees, and some reviews are specifically required by law. Finally, some reviews are independently undertaken in accordance with GAO's basic legislative responsibilities (BLR).

To meet these legislative responsibilities, GAO reviews federal programs and communicates the results to the Congress through formal written reports, congressional testimony, correspondence, and periodic oral briefings.

While oral briefings are acceptable, *written products are preferred because they (1) communicate the results consistently to officials at all levels of government, (2) make the results less susceptible to misunderstanding, (3) make the results available for public inspection, and (4) facilitate followup to determine whether appropriate corrective measures have been taken when needed.* Written products also permit GAO to meet the generally accepted government auditing standard on reporting results.

What Should GAO Communicate?

In meeting its legislative responsibilities, GAO responds to the following types of questions:

- Are government programs being carried out in compliance with applicable laws and regulations, and are data furnished to the Congress on these programs accurate?
- Do opportunities exist to eliminate waste and inefficient use of public funds?
- Are funds being spent legally, and is accounting for them accurate?
- Are programs achieving desired results, or are changes needed in government policies or management?
- Are there better ways of accomplishing the programs' objectives at lower costs?
- What emerging or key issues should the Congress consider?

GAO should communicate the results of these efforts in time to meet the addressee's needs. In addition to issuing its final product, GAO encourages periodic and less formal communication on the status of its work.

When the data gathered support conclusions and/or recommendation(s), GAO should convey those data that will help bring about greater economy, efficiency, and effectiveness in conducting agency programs. Where an agency agrees to take corrective action on the basis of an oral GAO presentation, GAO should prepare a written product to the agency to summarize the results and the related agency action or commitment. Where assignment results are insignificant and do not warrant further effort, GAO will send a closeout letter to the agency.

To Whom # Should GAO # Communicate?

GAO should communicate its audit and evaluation results in a timely manner to decisionmakers and others who either requested the work or may need the information to bring about needed changes. If the promised product release date cannot be met, *GAO staff are expected to keep interested committees/subcommittees or members appropriately informed.*

GAO addresses its reports to committee and subcommittee chairs, ranking minority members, or members on work performed at their request. When responding to broad requests from individual

Useful

GAO's products should be structured to meet the interests and needs of the intended audience. *The extent of issues included in GAO's products should be of sufficient significance to warrant the user's attention* because including insignificant matters tends to distract the user's attention from the truly important issues. To help meet this objective, preparers should understand

- why the product is being prepared,
- whom it is being prepared for, and
- what uses it is likely to receive.

#

Timely

A carefully prepared product may be of little value if it arrives too late for the decisionmaker to fully consider the reported information in relation to any decisions being made. Thus, timeliness is essential to effective communications. *Meeting its time commitments while maintaining quality is GAO's top priority.*

Accurate

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A high-quality product is critical to getting desired actions and maintaining GAO's reputation. The report's *facts must be verified as correct and true*. Findings and any conclusions should be supported by evidence sufficient to demonstrate their reasonableness.

Complete

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Products should contain sufficient factual information to promote an adequate understanding of the matters reported and be convincing. *Facts, conclusions, or opinions should be stated specifically rather than implied*. Conclusions and opinions must be clearly identified as such and flow from the evidence presented in the product. The agency's or contractor's views must be given appropriate recognition, and major disagreements must be effectively dealt with.

Constructive

GAO products should emphasize the benefits of needed improvements rather than criticize past performance. The message should be designed to encourage positive action by the agency discussed.

The likelihood of obtaining favorable action can be enhanced by avoiding language that unnecessarily generates defensiveness and opposition. This caution is especially applicable to titles and headings of products.

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Convincing

To prove GAO's point, *any conclusions and recommendations should flow logically from the facts presented*. The information should persuade readers of the importance of the findings and the reasonableness of the conclusions and recommendations.

Objective

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Each product should present the results of GAO's work in an unbiased manner and should include enough factual information to be persuasive. Objectivity is the cornerstone of GAO's reputation.

Clear and Simple

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To effectively communicate, GAO products should not assume that the reader has detailed knowledge of the subject, technical terms, acronyms, or unfamiliar abbreviations. The product should clearly define such terms. Proper organization of material, precision in stating facts and analyzing them, and drawing appropriate conclusions is essential to clarity. Even though many products deal with complex subjects, GAO products need to guard against the use of technical jargon.

Concise

GAO products should be brief but effective. Visual aids (photographs, charts, graphs, maps, etc.) should be used, whenever possible, to make written products more easily understood and, therefore, more useful. Such visual aids can be especially helpful in emphasizing the central points of the product and in reducing the amount of detail needed in any text. GAO's audiences are composed largely of busy people who should not be burdened with unessential details. Too much detail detracts from the effectiveness of a product and may even conceal the real message or confuse or discourage users.

Responsive

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GAO products must address the issues or objectives posed by the requester(s).

When Should Product Development Begin?

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To best ensure a quality product that meets the above characteristics, staff should begin planning for the final product at the earliest time possible during an assignment. Specifically, staff should consider the potential customer, the product type, and the product message when designing specific audit/evaluation steps for an audit/evaluation plan. By doing so, staff members may begin to focus on those issues most likely to contribute to the overall message.

In considering product type and content, staff periodically should reevaluate these decisions to determine continued relevance on the basis of findings being developed. Staff and management should discuss and reach agreement on the product's message and underlying issues as early as possible. At each key decision point, these tentative report messages should be reexamined, and they should be firmed up during the message conference. In addition, the message conference should be used to draft or finalize key sections of the product. The message conference brings together key staff

and should permit agreements to be reached, which should
significantly speed the product's approval.

Depending on the complexity or sensitivity of the assignment, formal
message conferences may be held or other means, such as video
conferencing or teleconferencing, may achieve the same goal. On a
case-by-case basis, the following key staff may attend all or part of
the message conference: issue area directors or regional managers,
the audit team, line managers associated with a particular
assignment, report reviewers, writers-editors or reports analysts,
technical advisers, or legal staff.

For additional information on message conferences, see Message
Conferences: A Guide to Improving Product Quality and Timeliness
(GAO/OP-6.3.1). For additional information on GAO's key decision
points and key meetings, see General Policies/Procedures Manual,
chapters 6.0 to 6.4.

Key Responsibilities

Signers of GAO products are ultimately responsible for ensuring that policy requirements and quality standards are met before issuing the product.

Major deviations should be discussed with the Assistant Comptrollers General for Policy and Planning and Reporting. Appendix I summarizes the key communication products and responsibilities.

Throughout this manual, responsibility for following the policies and procedures cited rests with the issue area director.

The *Office of Policy* is responsible for developing and promulgating policies, standards, and procedures on preparing GAO audit, evaluation, and investigation products.

Related Materials

General Policies/ Procedures Manual

Chapter 12.0, "Communications Policy--Policy Summary."

GAO Order

0411.1 Supplement, "GAO Operations Manual: Supplement for Secretaries and Typists."

Chapter 12.1
Basic Communications Policy

Other Publications

Government Auditing Standards (Yellow Book) (GAO/AFMD-4.1.1).

Message Conferences: A Guide to Improving Product Quality and Timeliness (GAO/OP-6.3.1).

Writing Guidelines (GAO/OIMC-12.1.2), Publishing and Communications Center (PCC) (formerly the Office of Publishing and Communications (OPC)), Office of Information Management and Communications (OIMC).

Visual Communication Standards, PCC (formerly OPC), OIMC.

Editorial Style Manual, PCC (formerly OPC), OIMC.

Appendix I: Communication Products and Responsibilities

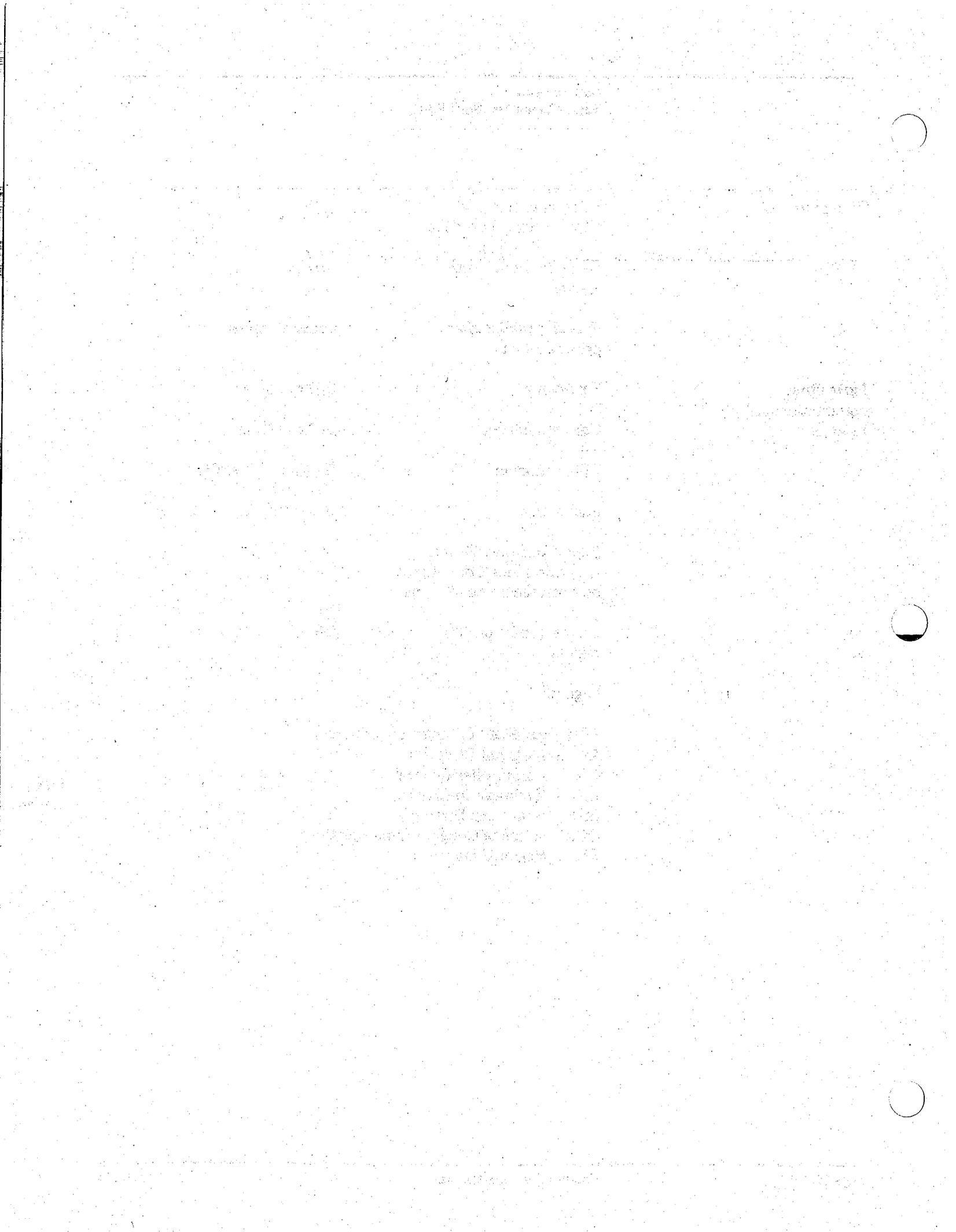
Why (event)	What (product)	Who (signer/presenter)
Start job	Acknowledgement letter to requester	OCR
	Confirmation letter to requester	CG/ACG or IAD
	Informal briefing to clarify objectives	IAD or designee
	Notice to agency of assignment or visit	Lead division IAD or higher
	Entrance conference with agency	IAD or designee
Discuss job status	Informal briefing to requester	AD or higher
	Informal briefing with agency	EIC or higher
Transmit draft	Draft product to agency or requester	ACG or IAD
Provide results	Formal product to requester	CG/ACG or IAD
	Formal product to the Congress	CG or designee
	Formal product to agency head	ACG or IAD/RM
	Formal product to subordinate agency official	IAD/RM

Chapter 12.1
Basic Communications Policy

Terminate job	Briefing to requester without formal product	IAD
	Exit conference with agency	IAD/RM
	Formal product after prior product	Original signer
Issue other communication products	Testimony	IAD or higher
	Correspondence	IAD or higher
	Bill comments	Generally CG/ACG
	Staff study	IAD or higher
	Report to House/Senate Appropriations Committees on open recommendations	CG
	Annual report on GAO results	CG

Legend:

ACG - Assistant Comptroller General
AD - Assistant Director
CG - Comptroller General
EIC - Evaluator-in-Charge
IAD - Issue Area Director
OCR - Office of Congressional Relations
RM - Regional Manager



Early External Communications

Policy

GAO encourages good, frequent, and open communications with congressional committees, subcommittees, and members of the Congress so that work on requests will be prompt and responsive and work done under GAO's basic legislative responsibilities (BLR) will meet congressional needs. GAO also encourages periodic communications with the agency being reviewed to foster a constructive working relationship.

What Early Communications Does GAO Use?

GAO's policy is to maintain timely, productive, and continuing contact with the committees, subcommittees, members, their staffs, and the agencies being reviewed. Toward this end, GAO uses a combination of correspondence and periodic briefings to communicate the status of assignments.

Through correspondence, GAO acknowledges receipt of the congressional request; notifies the agency of the assignment; confirms the agreements reached with the requester; and, at times, terminates assignments. GAO also uses correspondence to communicate administrative matters to the congressional staffs, the agency, and the public. For additional information on assignment initiation procedures, see General Policies/Procedures Manual (GPPM), chapter 6.1.

Acknowledgement Letters

When GAO receives a congressional request to initiate an audit or an evaluation, the Office of Congressional Relations (OCR) immediately sends an acknowledgement letter to the requester. In this letter, OCR identifies the request itself, the subject of the request, and the GAO staff to whom the request has been assigned.

Notification Letters

GAO generally uses notification letters to inform agencies of assignments soon to be started and of visits to agency locations. The GAO Orders 0175 series include the specific addressee information for the notification letters and any special distribution requirements as agreed to by GAO and specific agencies. To ensure improved coordination by other GAO units performing work in an agency, the cognizant issue area director must maintain the currency of those orders.

To maintain the single face to the agency, the cognizant issue area director responsible for the agency must sign the letter regardless of which division or office performs the assignment. If the request focuses solely on a regional or overseas entity, the issue area

director should sign the notification letter to the headquarters contact and the regional manager should sign the letter to the regional or local contact. For additional information on the "single face" approach, see GPPM, chapter 14.1.

While no established format for a notification letter is prescribed, it generally should include the following information:

- #
#
- Title, job code, and description of the assignment objectives.
 - Indication of whether it is a congressional request or is being done under GAO's BLR.
 - Proposed starting and completion dates.
 - Identification of the performing division, if other than the cognizant division, and the name and the telephone number of the appropriate GAO contact for the assignment.
 - Location(s) and specific program office(s) where work is to be performed. If specific locations have not been determined, the letter should state that appropriate notification will be made when locations have been selected.

Notification of Visits

Some agencies require that GAO send written notification of proposed visits to local and regional offices of those agencies or to grantees or contractors of those agencies. In these cases, the assistant directors or assistant regional managers, as appropriate, may sign the letters for the issue area directors or regional managers, if so designated. Staff below this level should not sign these letters.

Confirmation Letters

GAO uses confirmation letters to ensure good communications with congressional requesters, to confirm agreements reached with them, and to avoid misunderstandings.

The issue area director should consider using a confirmation letter in connection with each request and should be particularly alert to the possible need for one when the request

- involves multiple requesters,
- is politically sensitive or controversial,
- comes from an infrequent requester who has little or no experience with GAO, or

- comes from a requester whose key staff member is unfamiliar with the requested review or with GAO.

A confirmation letter may also be appropriate when a significant change in assignment scope or timing occurs. Such a change may result from changes in the requester's needs or from factors determined by work on the assignment.

A confirmation letter should be sent promptly after GAO and the requester reach an understanding of the requester's needs and an agreement on GAO's response to these needs. If a confirmation letter is delayed, its usefulness can be significantly diminished.

The content of a confirmation letter is flexible and no format is prescribed. While information included should be specific to the need for it, the following information should be considered for inclusion:

- Source of the request and work requested.
- Persons reaching the agreements and dates when agreements were made.
- A concise but clear statement of what GAO will do and how and where it will be done.
- Communication products and delivery dates.
- GAO's contact point and telephone number.
- Requester limitations affecting the scope, product distribution, agency comments, etc.

A sample letter is included as appendix I.

When GAO will be unable to meet time limits imposed by statutory mandates and staff have reached agreement with appropriate committees in extending those deadlines, staff must prepare confirmation letters to the congressional leadership to alert them of the agreements reached. These letters alert all members that the expected products will be delayed and provide time frames as to when GAO will be completing its work and providing the results. A sample letter is included as appendix II.

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Closeout Letters

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At times, GAO terminates or postpones work on assignments without issuing formal reports or presenting testimony. These assignments

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could generally be closed out with administrative correspondence (that is, letters with no product numbers) to the agencies and/or the requesters. These letters should be signed by the issue area directors or regional managers unless otherwise specifically delegated.

When GAO provides substantive information, the proper vehicle is correspondence as a product line. For additional information on correspondence as a product line, see chapter 12.20.

Why Does GAO Use Briefings?

Oral communications and briefings are a vital communication tool that GAO uses to keep requesters and agencies well-informed of the status and progress of assignments.

GAO may provide timely information on the status of a given request assignment through face-to-face meetings or periodic telephone conversations.

Such interim briefings benefit both GAO and the requester. They allow GAO to become aware of potential sensitivities or controversies on the part of the requester or other congressional committees, and they keep the requester informed of job progress and the emerging findings that GAO will be presenting.

In providing such briefings, staff should be alert to possibilities of keeping both the majority and minority staffs informed of the progress of GAO assignments. To the extent possible, staff should keep all interested parties informed, but if the requester insists that only he or she be briefed, staff should follow the requester's wishes. While joint briefings are preferable, individual meetings should be conducted when timing or availability preclude joint briefings or the parties prefer to be briefed individually. GAO staff are responsible for maintaining good working relationships with both staffs and keeping all interested parties informed of progress on assignments.

When requesters insist that GAO not brief other parties, staff should coordinate this matter with OCR and division management. Special efforts are needed when GAO's information is germane to an upcoming event, but when others are not aware of the data provided to the requester. At a minimum, those needing the information must be alerted that it has been given to the requester. Significant concerns should be raised to the Comptroller General and the Job Starts Group.

Interim briefings generally occur

- during the course of the assignment to keep the requester informed of progress being made in accomplishing the assignment's objective(s) and to modify the scope or time frames as needed;
- before congressional hearings, regardless of whether GAO will be testifying, to provide the requester with additional or more current information on the subject matter of the hearing; and
- to alert the requester to major access-to-records problems that could impede or stop the progress. At times, the requester's support may be elicited.

Regardless of whether the briefing is held in person or over the telephone, staff must document the briefing with an OCR contact memorandum.

While providing nonattributable material during an interim briefing is discouraged, the committee or member needs such information at times and GAO complies. This information generally should be referenced. If this is not possible, the material, at a minimum, should be reviewed and approved by the issue area director before its release. (See ch. 12.13.)

To standardize the format of materials used in briefings, GAO has developed computer software that automatically formats text and graphic material in the GAO style. The Publishing and Communications Center (PCC), Office of Information Management and Communications (OIMC), makes this software available for staff needing more formalized presentation material.

Key Responsibilities

Issue area directors are responsible for ensuring that congressional requesters and other interested congressional parties are frequently apprised on the status of GAO assignments performed at their request.

Related Materials

General Policies/ Procedures Manual

Chapter 3.1, "Supporting the Congress—Responding to Requests for Audits and Evaluations."

GAO Orders

0411.1, "Handling Correspondence With the Public."

0411.2, "Handling Congressional Correspondence."

1330.1, "Availability to the Public of General Accounting Office Records."

Other Publications

TextFrame: Policies and Instructions for Producing Presentation Materials (GAO/OIMC-12.9.1), PCC (formerly the Office of Publishing and Communications), OIMC.

Appendix I:
Sample Confirmation
Letter (Regarding
Scope)

GAO

United States
General Accounting Office
Washington, D.C. 20548

Resources, Community, and
Economic Development Division

May 4, 1992

The Honorable Ron Marlenee
House of Representatives

Dear Mr. Marlenee:

Your March 13, 1992, letter requested us to answer nine questions relating to the contract between the Confederated Salish and Kootenai Tribes and the Department of the Interior's Bureau of Indian Affairs (BIA) to operate and manage Mission Valley Power (formerly known as the Flathead Indian Irrigation Project power division) on the Flathead Reservation in Montana. During an April 13, 1992, meeting with your staff, we reached agreement on the scope of work to be performed. The purpose of this letter is to confirm the agreements reached during that meeting.

We will provide descriptive answers to the first eight questions included in your request, as clarified on the basis of our April 13, 1992, meeting with your staff. Specifically, we will provide information on what was required to take place (i.e., by law or contract provisions) and what has taken place for the following:

1. All modifications to the 1988 contract that may have affected the autonomy of the power division's Board of Directors, Consumer Council, or General Manager.
2. Any changes between the 1988 contract and the 1991 renewal that may have increased the personal liability of the Board of Directors and/or the General Manager as well as proposals and requests to provide liability insurance for the Board and/or the General Manager.
3. The basis for and content of so-called modification #1 to the 1988 contract that may have required the Board of Directors and the Consumer Council to use tribal attorneys rather than independent counsel.
4. The role of the Consumer Council, as defined in the contracts and as reflected in the minutes of its meetings, during the recent rate setting process as well as prior to any modifications or changes to the 1988 contract.

Chapter 12.2
Early External Communications

5. Documented commitments relating to personnel management that were made by the tribes to secure either the 1988 contract or the 1991 renewal, including those incorporated into the contracts' provisions.
6. The events that led up to the resignation of the Chairman of the power division's former Board of Directors in December 1989 and the consistency of the events with the provisions of the 1988 contract and the documented commitments in question 5 above.
7. The current composition of the power division's Board of Directors and its consistency with the provisions of the 1991 contract renewal and the documented commitments in question 5 above.
8. How the tribes, in conjunction with Interior's BIA, set funding and program priorities to operate and manage Mission Valley Power as well as other programs and activities during the yearly budget formulation process.

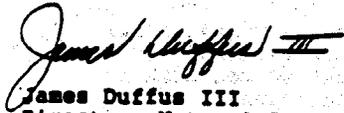
We will not attempt to assess the implications or the adequacy of what has taken place, nor will we attempt to reach any conclusions or make any recommendations.

The information required to answer questions 1, 3, 5, and 7 above will be gathered during work already underway. In addition, we will gather as much information on the remaining four questions as time permits.

We will meet again with your staff in late June to brief them on the information that we have gathered and to reach agreement on any additional work to be done as well as the timing and type of product(s) desired. Prior to this meeting we plan to hold exit conferences with the tribes, BIA, and the power division's former Board of Directors, Consumer Council, and General Manager to discuss the facts disclosed by our work up to that time.

We will keep your staff informed of our progress. If you have any questions, please contact me at (202) 275-7756, Mr. Charles S. Cotton at (202) 275-5281, or Ms. Sue Naiberk at (303) 572-7357.

Sincerely yours,



James Duffus III
Director, Natural Resources
Management Issues

Appendix II:
Sample Confirmation
Letter (Inability to
Meet Statutory Time
Limits)

GAO

United States
General Accounting Office
Washington, D.C. 20548

Human Resources Division

December 9, 1992

President of the Senate
Speaker of the House
of Representatives
Minority Leader of the Senate
Minority Leader of the House
of Representatives

The 1990 amendments to the Stewart B. McKinney Homeless Assistance Act (P.L. 101-645) require GAO to study methods for allocating federal funding for educating homeless children and youth and report its findings not later than November 29, 1992 (Title VI, Subtitle A, section 725). This letter is to inform you that subsequent events have rendered the mandated study moot.

A necessary element in an apportionment formula for distributing funds for educating homeless children and youth is data on the number of such individuals in each state and local educational agency's jurisdiction. Because such information was not available, the 1990 amendments mandated the Department of Education to conduct a study to determine the best means of identifying, locating, and counting homeless children and youth and determine accurate estimates of such individuals. The information provided by these studies would then form the basis for a GAO study of possible allocation formulas for distributing funding under the Act.

The Department of Education has informed us that its study of alternative methods of counting homeless children and youth was forwarded to the cognizant congressional committees outlining the cost of various methodologies. It also informed us that Congress did not appropriate money to implement any of the methodologies proposed. Consequently, data on the number of homeless children and youth by state and local educational agency remain unavailable. Lacking the necessary data, GAO is unable to conduct the study mandated by the 1990 amendments.

Chapter 12.2
Early External Communications

We are sending copies of this letter to the Chairmen and Ranking Members of the Senate Committee on Labor and Human Resources and the House Committee on Education and Labor.

Edward A. Wensmore

for Lawrence H. Thompson
Assistant Comptroller General

Audit and Evaluation Products

Policy

GAO's products—regardless of format—should be tailored to best communicate the information developed. The basic message should be clear, concise, and responsive to the assignment's objective(s).

What Type of Products Does GAO Issue?

GAO's primary medium for conveying the results of audits and evaluations is reports to congressional and executive branch decisionmakers. GAO also prepares testimony or correspondence on the results of its assignments; comments on legislative proposals of importance to GAO, the Congress, or the agency; and other products, as discussed below.

Reports

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GAO reports range from more detailed chapter reports to more narrowly focused letter reports to more quickly prepared correspondence, briefing reports, and fact sheets. Details of how these reports differ begin on page 12.3-3.

Testimony

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Testimony, while delivered orally, is always supported by a complete written statement. It is usually presented at the specific request of a committee or a subcommittee and must meet GAO's quality expectations. When testimony precedes the issuance of a written report, it must be qualified to show that the work is not complete. Any conclusions and recommendations drawn on interim work should reflect their tentative nature. (See ch. 12.17.)

Correspondence

#

GAO uses correspondence to transmit thoroughly analyzed, substantive information to congressional requesters, agency officials, and the public to document and communicate the results of audit/evaluation assignments. Staff may use correspondence to quickly convey a message and give recipients attributable information. (See ch. 12.20.)

Bill Comments

GAO provides comments to congressional committees, subcommittees, and individual members on introduced bills and helps them draft and modify those bills they intend to submit. (See ch. 12.18.)

Staff Studies

Staff studies are prepared to present background information and usually are intended to contribute to a specific body of knowledge. They generally are an outgrowth of previous GAO work and, at best, should include only limited amounts of new evidence. Staff studies do not include GAO opinions, conclusions, or recommendations that have not been previously published. Staff studies, issued in the

chapter report format, should be designated as the intended final product from the outset of the assignment.

Video Products

On a limited basis, GAO communicates its message through the use of video reports and video clips. This type of product can be useful in communicating succinct information on key issues to a large audience. (See ch. 12.16.)

Oral Briefings

In addition to presenting interim briefings, GAO staff sometimes orally present the final results of their work to congressional requesters, other interested congressional staff, and/or agency officials. While orally presenting the results is permissible, written products to document the results of GAO's work are preferable and permit the consistent dissemination of the results to other interested parties.

Oral briefings on the final results of GAO's work generally should be accompanied by or closely followed by the issuance of a briefing document (see p. 12.3-4) except under the following circumstances:

- A request has been satisfied very quickly with a minimum of audit effort (no more than a few staff-days), and the information provided to the requester did not require GAO conclusions or recommendations. In these instances, a congressional contact memorandum documenting the requester's satisfaction will suffice.
- The results of the work are presented in testimony before the committee that requested the work. An understanding must be reached with the committee that a subsequent written report is unnecessary.

At times, a requester indicates that a written report on the results of requested work need not be prepared. A written report should nevertheless be prepared if, in the opinion of the issue area director, to do so would serve a public interest. In this case, division management should be apprised and the requester told that a report will be written, together with the reason. The Office of Congressional Relations should be consulted as to an appropriate addressee for the report.

Bibliographies

At times, divisions compile lists and descriptions of all GAO products on a given subject matter or over a certain period of time regardless of which divisions issued the products. (See ch. 12.21.)

Transcripts

GAO, at times, publishes transcripts of seminars sponsored or attended by GAO staff, and these reference materials may be

distributed to internal or external audiences. In some instances, a short transcript that potentially warrants wide distribution may be published as a brochure.

Data Disks

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As technology continually evolves, data disks offer a means for GAO to provide the results of its work in a medium that may be more readily usable for congressional staffs or agencies examined.

Generally, data disks are intended for limited distribution.

Information included on data disks must be subjected to all GAO's quality assurance procedures before release. Generally, the data provided on the disk should be the details of information presented in a published product.

Other Audit/Evaluation- # Related Products

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GAO issues several products that summarize GAO audit/evaluation efforts over a given time. Annually, GAO prepares the Annual Report, the Status of Open Recommendations, and the Annual Index of Products. GAO also prepares a monthly list of reports and testimony prepared during a given month and lists these products in the Management News. (See ch. 12.21.)

How Do GAO Reports Differ?

Written reports permit GAO to meet the generally accepted government auditing standard on reporting results and, therefore, are the primary medium for conveying GAO's message. *To best serve the user's needs, the format and contents should be designed to provide the information needed at the time it is needed.* Therefore, GAO issues various types of reports to meet these diverse needs. (See app. II.)

Chapter Reports

Chapter reports are preferred when one or more broad or complex issues are addressed and their effective presentation requires more descriptive information than other product types. Additionally, using chapters provides a recognizable shift in subject matter and permits sufficient evidence to be presented to support recommendations.

Generally, the chapter format is used for more complex reports and for staff studies that have text material of 11 pages or more. A product in the chapter format includes the following items in this order:

- Front cover with title, addressee, report number, and date.
- Signed basic transmittal letter (for a report) or signed preface (for a staff study). (See ch. 12.6.)

- **Executive summary (not included in staff studies).** (See ch. 12.7.)
- **Table of contents.** (See ch. 12.5.)
- **A series of chapters containing**
 - **introductory material, including background, objectives, scope, and methodology (see ch. 12.8), and**
 - **reportable results, such as facts, findings, conclusions, recommendations, matters for congressional consideration, and pertinent agency comments.** (See chs. 12.9, 12.10, and 12.11.)
- **Appendixes.** (See ch. 12.12.)
- **Glossary, if appropriate.** (See ch. 12.12.)
- **Bibliography, if appropriate.** (See ch. 12.12.)
- **Related GAO products, if used.** (See ch. 12.12.)
- **Back cover.**

Letter Reports

Letter reports usually are more limited in scope than chapter reports, in terms of both issues addressed and degree of audit/evaluation effort expended. This format is used to report on less complex issues that require less narrative and structure than those addressed in chapter reports. Although shorter than chapter reports, letter reports may still present sufficient evidence to support recommendations.

The letter format combines the contents of a basic transmittal letter, an executive summary, and report text. The letter portion should be as short as possible, normally about 4 pages long but generally not more than 10 pages. If additional material is to be presented, the letter portion should summarize the most important points and should be followed by appendixes containing the details, schedules, and exhibits. A table of contents should be used if the product has lengthy or several appendixes.

Briefing Documents

Briefing reports and fact sheets are types of documents that may be used on time-critical congressional request assignments. Their organization and format should be tailored to meet the requesters' needs. On an exception basis, after receiving approval from the Assistant Comptroller General for Planning and Reporting, briefing documents may be prepared for GAO's basic legislative responsibility (BLR) efforts.

Chapter 12.3
Audit and Evaluation Products

Briefing documents are intended to be used on congressional request assignments to brief requesters and to provide them with written products that they may attribute to GAO. When possible, briefing documents should be presented to requesters at the time of the briefings. If time constraints prevent this, the reports may be issued after the briefings but not later than the dates agreed to with the requesters.

Briefing reports contain facts plus analyses, conclusions, observations, and alternatives and should be based on formal briefings. Briefing reports rarely include recommendations or matters for congressional consideration. When exceptions are made, recommendations must be clearly warranted and briefing reports must be the best way to respond in the required time frame.

Fact sheets, on the other hand, contain facts and limited analyses only—not conclusions, observations, or recommendations.

Briefing documents differ slightly from letter reports. They are composed of a short, basic transmittal letter followed by the briefing material or facts presented. The transmittal letter should not exceed four pages and should include

- an explanation of why GAO did the review and why GAO is issuing the briefing document;
- highlights of the assignment's objectives, scope, and methodology;
- a brief summary—one or two sentences—of the report message;
- any limitations to GAO's work, such as cases when adequate advance review and comments by affected parties were not obtained;
- a brief summary of the major points raised by agency officials or adversely affected parties; and
- a statement setting forth the principal recipients of the document or any restrictions on distribution.

Divisions and offices have considerable flexibility in deciding how to present the briefing material, subject to the following guidance:

- Chapter format should not be used, although lengthy material should be subdivided into *sections* and *appendixes* for ease of reading.

- A brief description of the assignment's objectives, scope, and methodology should be included unless the transmittal letter provides adequate detail.
- Visuals (textframes, photographs, figures, and tables) are strongly encouraged.
- Visuals and tables should be presented vertically instead of horizontally so that the reader does not have to turn the document sideways to read them.

A table of contents listing the briefing document's main sections should be included if the briefing material or facts presented exceed 10 pages. (See ch. 12.5.)

Financial Statement Audit Reports

GAO's financial audits of federal entities result in financial statement audit reports. These reports follow neither the chapter nor the letter format because of the uniqueness of the material presented. Financial statement audit reports generally do not use chapters or appendixes but include the following sections:

- Transmittal letter.
- Opinion letter.
- Report on internal accounting controls.
- Report on compliance with laws and regulations.
- Financial statements.

Short financial statement audit reports may combine some of the above sections, such as the transmittal and opinion letters. When formal agency comments have been received and are included in the report, they are included as an appendix. (See ch. 12.19.)

Management Letters

#

At times, GAO issues management letters to agency officials that may include findings and observations that do not materially affect the financial statements. These letters, usually issued as letter reports, may include recommendations. (See ch. 12.19.)

Special Reports

Capping reports: After completing an extensive body of work on specific issues, GAO, at times, issues "capping reports," which summarize where the issues stand and/or what major changes need to be made as a result of several years of GAO work in the areas. In other words, capping reports interpret GAO's findings in the broader

sense of "What does this all mean?" Capping reports generally follow the chapter report format and do not have any special characteristics relating to format.

#

General management reviews: To assess the management effectiveness at cabinet departments and major federal agencies, GAO began performing general management reviews and issuing reports on the results. These reports relate how well the entities operate regarding overall policy and planning development, financial management, information resources management, procurement, personnel and productivity management, and audit/evaluation efforts. General management review reports generally follow the chapter report format and do not have any special characteristics relating to format.

What Should Be # Considered in # Selecting Product Type?

As early as possible in the assignment, staff should consider what type of product will best meet the users' needs. For congressional requests, early discussions with the requesters should be held to ascertain any preferences. *GAO should tailor its products to meet the users' needs and provide the products in a timely manner.*

Numerous variables play a role in the decisionmaking process for selecting the product type. For example, reports to the Congress, signed by the Comptroller General, that address broad, controversial issues should be issued as chapter reports because the format permits a more detailed presentation of the information that supports GAO's positions. Conversely, minor weaknesses identified during assignments that should be brought to agencies' attention may best be conveyed by using letter reports or correspondence signed by issue area directors.

#

Thus, in selecting the product type, issue area directors should consider the

- source of the assignments and the proposed addressees,
- type of messages or issues to be presented,
- ultimate use of the information presented,
- time frame available to issue products, and
- expected distribution of the products.

Appendix I contains information about the product types and can be used in determining which type most closely meets the intended purpose within GAO's auditing and reporting policies. Appendix II compares different GAO products.

Key Responsibilities

Issue area directors are responsible for selecting the product type and format that best conveys GAO's message and best meets the users' needs in a timely manner.

Related Materials

GAO Orders

0411.1 Supplement, "GAO Operations Manual: Supplement for Secretaries and Typists."

1412.1, "Testimony Before Congressional Committees."

Other Publications

Visual Communication Standards, Publishing and Communications Center (formerly the Office of Publishing and Communications), Office of Information Management and Communications.

Appendix I: Information to Use in Selecting Product Type

	Product Type						
	CR	LR	BR/FS	ML	T	R	S
SOURCE:							
Congressional request	X	X	X				
BLR	X	X			X	X	X
ADDRESSEE:							
Congress Member	X	X			X		
Committee or subcommittee	X	X	X			X	
Agency head	X	X	X	X	X	X	
Agency official	X	X	X	X		X	
SIGNER OR PRESENTER:							
Comptroller General	X	X			X		
Division head	X	X			X		
Issue area director or regional manager	X	X	X	X	X	X	X
CHARACTERISTICS:							
Has many issues	X			X	X		X
Has single issue		X		X	X		
Has broad focus	X		X	X	X	X	
Has narrow focus		X		X	X		X
Has special significance	X	X	X	X	X	X	
Is controversial or sensitive	X	X		X	X	X	
Has recommendations	X	X		X	X		X
Has matters for consideration	X	X		X	X	X	
Has time critical message	X	X	X	X	X	X	
Is an attributable product	X	X	X	X	X	X	X
AUDIENCE:							
Public	X	X			X		
Informed reader			X	X	X	X	X
DISTRIBUTION:							
Wide	X						
Limited		X		X	X	X	X
NARRATIVE-GRAPHICS MIX:							
Much narrative and few graphics	X						
Little narrative and many graphics		X		X	X	X	X

Legend:

- BLR - Basic Legislative Responsibility
- BR - Briefing Report
- CR - Chapter Report
- FS - Fact Sheet
- LR - Letter Report
- ML - Management Letter
- R - Correspondence
- S - Staff Study
- T - Testimony

Appendix II: Comparison of GAO Products

ITEM	REF.	CR	LR	BR	FS	ML	T	R	S
Cover	12.4	Y	Y	Y	Y	N	Y	N	Y
Special numbering	12.4	N	N	BR	FS	ML	T	R	N
Table of contents	12.5	Y	G	*	*	N	N	N	Y
Transmittal letter	12.6	Y	N	N	N	N	N	N	N
Executive summary	12.7	Y	N	N	N	N	N	N	N
Introductory material	12.8	Y	Y	Y	Y	Y	Y	Y	Y
Facts	12.9	Y	Y	Y	Y	Y	Y	Y	Y
Analysis	12.9	Y	Y	Y	L	Y	Y	Y	Y
Observations	12.9	Y	Y	Y	N	Y	Y	Y	Y
Findings	12.9	Y	Y	Y	N	Y	Y	Y	Y
Conclusions	12.9	Y	Y	Y	N	Y	Y	Y	N
Recommendations	12.10	Y	Y	E	N	Y	Y	E	N
Matters for consideration	12.10	Y	Y	E	N	N	Y	E	Y
Agency comments	12.11	Y	Y	Y	Y	Y	^b	Y	N
Appendixes	12.12	Y	Y	Y	Y	Y	Y	N	Y
Enclosures	12.12	N	N	N	N	Y	N	Y	N
Glossary	12.12	Y	Y	Y	Y	N	N	N	Y
Bibliography	12.12	Y	Y	Y	Y	N	N	N	Y
Related GAO products	12.12	Y	Y	Y	Y	N	Y	N	Y
Tables and figures	12.9	Y	Y	Y	Y	Y	Y	Y	Y
Typewritten or typeset	12.3	TY	TY	*	*	TW	TW	TW	TY

^aIf more than 10 pages.

^bFor jobs completed or substantially completed, testimony should reflect agency comments. For ongoing jobs, some acknowledgement of agency position should be included.

Legend:

BR - Briefing Report
 CR - Chapter Report
 E - Exception
 FS - Fact Sheet
 G - Generally
 L - Limited
 LR - Letter Report
 ML - Management Letter
 N - No
 R - Correspondence
 S - Staff Study
 T - Testimony
 TY - Typeset
 TW - Typewritten
 Y - Yes
 * - Either

Physical Makeup of GAO Products

Policy

GAO uses a standardized physical makeup for its products to help make them recognizable as GAO products. All reports, testimony, and staff studies—regardless of format—have covers or cover sheets and include a product number for easy recognition. Covers include titles that explain the messages or subjects of the documents.

What Type of Covers Should Be Used?

All final written products—except correspondence and management letters, regardless of format—have covers or cover sheets. These identify the types of documents, addressees, titles, numbers, and dates. The following table summarizes the cover colors and states when cover sheets are used:

Cover or cover sheet	Document type
Blue covers	All reports that do not require gray covers.
Gray covers	All reports that contain classified, proprietary, or sensitive data or information that might adversely affect the government's interests if made public. Classified report covers have red borders.
Cover sheets	All prepublication copies, testimony, and draft reports.

See the Visual Communication Standards for specific guidance on GAO's cover styles for reports and staff studies.

Draft Report Cover Sheets

All draft reports released externally for advance comments or information have an original GAO Form 515 as a cover sheet and each page is stamped "DRAFT." (See app. I for sample.)

Prepublication Cover Sheets

Because of congressional deadlines, GAO sometimes must deliver typed, photocopied versions of approved and signed reports to requesters before the documents are printed. Prepublication copies are the final versions of reports and, therefore, are different from draft documents. (See ch. 12.14 for the uses of prepublication copies.)

Divisions should prepare Prepublication Cover Sheets (GAO Form 171) before transmitting the documents to the requesters. (See app. II for sample.) Blank Prepublication Cover Sheets are available from the GAO Supply Center. Instructions for preparing these typewritten covers are printed on them in blue ink that will not show up on the printed copies.

Testimony Cover Sheets

#

GAO uses uniform cover sheets and a uniform numbering system for all congressional testimony. (See app. III for sample.) These cover sheets, generated by software developed by the Office of Information Management and Communications (OIMC), give testimony a uniform appearance and are used for both the copies to be distributed at hearings and the copies for subsequent distribution. The numbers, assigned by individual divisions/units, make it easier to identify the testimony and to facilitate subsequent distribution.

#

For additional information on preparing testimony and testimony cover sheets, see chapters 12.14 and 12.17.

Special Cover Markings for Gray-Covered Products

Gray-covered products require special markings under the following circumstances:

- The products contain classified information. GAO Order 0910.1, The GAO Security Manual, describes the markings required.
- The products contain information that could prejudice the government's interests. These products must have the following notice printed on the front cover:

NOTICE: Further release of this document may not be in the best interests of the government for reasons stated herein.

In addition, the basic transmittal letter and the executive summary must explain clearly the circumstances and the reasons why GAO considers it important to limit disclosure of the contents.

The following notice is printed on the front cover of report supplements containing proprietary information, disclosure of which, to any extent not authorized by law, is prohibited by 18 U.S.C. 1905.

NOTICE: This document contains information of a proprietary nature. Further release of it may be prohibited by 18 U.S.C. 1905.

#

For additional information on preparing products containing sensitive, proprietary, or classified information, see chapter 12.15.

Other Special Cover Markings

Some products issued as a result of congressional request assignments are restricted for a short period before they are available for general distribution. All copies sent to people other than the requesters before the reports' availability for general distribution must have one of the following two notices affixed to the front covers.

Copies provided to people outside GAO must be stamped as shown below:

RESTRICTED: This document describes the results of work performed pursuant to a request of the addressee whose authorization should be obtained before further release.

Copies distributed within GAO must state:

RESTRICTED--Not to be released outside the General Accounting Office unless specifically approved by the Office of Congressional Relations.

What Do Titles # Consist Of? # # #

Reports and testimony have two-part titles. The first part--limited to 36 spaces--should convey the overall topic. When products deal with similar topics, programs, or issues, the same wording should be used in the first part of the title. This practice facilitates alphabetical searches to locate all products dealing with a specific topic of interest.

The second part, or subtitle--limited to 72 spaces--should more specifically describe the content. In most cases, the titles should convey either the most significant features of the contents or the constructive result to be achieved through appropriate action on the issues. When possible, agency names should be included in the titles.

Supplements that analyze delayed comments have the same titles as the original products. Supplements issued to present additional, detailed data have the same topical titles as the main products and different subtitles.

Examples of two-part titles:

CPA AUDIT QUALITY

**Inspectors General
Find Significant
Problems**

**Suggestions for
Preparing Titles**

SOCIAL SECURITY

**Quality of Services
Rated High by Clients**

- Be brief.
- Be as specific and informative as possible. A title should do more than merely identify the type of program or activity dealt with in the product.
- Be action-oriented when the product has recommendations or strong conclusions.
- Avoid redundant use of phrases such as "GAO report on," "information on," and "evaluation of."
- Avoid repeating words from the topical title in the subtitle.
- Do not use filler words, such as "survey," "review," "study," and "certain," unless necessary.
- Avoid abbreviations and acronyms, except very familiar ones.
- Never include classified information.
- Do not include dates or time periods except in cases when necessary (for example, in reports on financial statements).
- Avoid overused phrases, such as "need to improve" and "opportunity to improve."

**How Are GAO
Products Numbered?**

GAO uses two separate numbering systems for its products—one for unclassified products and one for classified products. Unclassified product numbers consist of an agency identifier, a division identifier, a fiscal year designation, and a sequentially assigned control number. Numbers for classified products are similar but have a "C" before the division identifier.

A special designation distinguishes briefing reports, fact sheets, testimony, and correspondence. Supplemental products use the same number as the basic document along with the letter "S" (when issued after the original product) or "A," "B," etc. (when issued as additional volumes to the main document).

#

Many assignments result in both a report and congressional testimony. In these instances, each product uses a unique number since it was issued separately. If congressional testimony is accompanied by a summary, however, the summary carries the same number with the letter "A" added.

The following special designations are used to number GAO products:

- C - classified report (GAO/C-NSIAD-93-13).
- BR - briefing report (GAO/HRD-93-50BR).
- FS - fact sheet (GAO/RCED-93-114FS).
- #
- R - correspondence (GAO/NSIAD-93-26R).
- #
- S - supplemental report (GAO/HRD-93-21S).
- T - testimony (GAO/T-GGD-93-1).
- #
- A - testimony summary (GAO/T-GGD-93-1A).
- TR - transition reports (GAO/OCG-93-1TR).
- #
- HR - high-risk series (GAO/HR-93-1)
- ML - management letter (GAO/AFMD-93-6ML).
- VR - video products (GAO/RCED-93-1VR).
- #
- E - electronic edition of a printed product (GAO/OP-93-1E).
- #
- W - bibliographies (GAO/HRD-93-123W).

Additionally, to further link the report to the assignment, the job code(s) should appear on the left-hand side of the last page of narrative or on the "Related GAO Products" page, if used. If the product closes out more than one assignment, all job codes should be listed.

Key Responsibilities

Issue area directors are responsible for ensuring that the policy requirements and procedures prescribed in this chapter are followed on GAO products resulting from their assignments. The Assistant Comptroller General for Policy should be consulted when circumstances appear to warrant a deviation.

Related Materials

GAO Order **0910.1, The GAO Security Manual, Office of Security and Safety.**

GAO Forms **165, Classified Document Cover Sheet (Top Secret).**

166, Classified Document Cover Sheet (Secret).

167, Classified Document Cover Sheet (Confidential).

171, Prepublication Cover Sheet.

515, Draft Report Cover Sheet.

Other Publications

Visual Communication Standards, Publishing and Communications Center (formerly the Office of Publishing and Communications), OIMC.

Appendix I:
GAO Form 515,
Draft Report
Cover Sheet

United States General Accounting Office

GAO **Draft Report**

August 1992 **FINANCIAL MANAGEMENT**

**NASA's Decisions Are Based on Unreliable
Financial Data**

Notice:
This draft is restricted
to official use.

This draft report is being provided to obtain advance review and comment from those with responsibility for the subjects it discusses. It has not been fully reviewed within GAO and is, therefore, subject to revision.

Recipients of this draft must not, under any circumstances, show or release its contents for purposes other than official review and comment. It must be safeguarded to prevent publication or other improper disclosure of the information it contains. This draft and all copies of it remain the property of, and must be returned on demand to, the General Accounting Office.

GAO/AFMD-92-37

GAO Form 515 (Rev. 2/90)

Note: The warning notice appears in red on the actual form.

Appendix II:
GAO Form 171,
Prepublication
Cover Sheet

GAO

United States General Accounting Office
Report to the Chairman, Subcommittee on Employment
and Housing, Committee on Government Operations,
House of Representatives

September 1992

**MINIMUM WAGES &
OVERTIME PAY**

Change in Statute
of Limitations
Would Better
Protect Employees



Printed copies of this document will be available shortly.

GAO/HRD-92-144

GAO Form 171 (12/87)

Appendix III:
Testimony
Cover Sheet

GAO	United States General Accounting Office
	Testimony Before the Subcommittee on Agricultural Credit, Committee on Agriculture, Nutrition, and Forestry, U.S. Senate
For Release on Delivery Expected at 9:30 a.m., EDT Monday August 10, 1992	FARMERS HOME ADMINISTRATION
	Resolution of Loan Appeals
	Statement of John W. Harman, Director, Food and Agriculture Issues, Resources, Community, and Economic Development Division
	
GAO/T-RCED-92-91	

Faint header text at the top of the page.

Main body of faint, illegible text, possibly a list or report, enclosed in a rectangular border.



Table of Contents

Policy

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GAO reports generally include a table of contents to help readers quickly identify the type of information presented and locate information that they may find of interest. For short products, using a table of contents is optional.

What Is a Table of Contents?

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A table of contents lists the titles of chapters or sections, captions, and related product material with the designated page numbers. It provides an overview of the contents and is intended to facilitate a reader's use of the product. A table of contents should permit easy identification and location of the material of greatest interest to the reader.

Using a table of contents is preferred. But in shorter products, such as letter reports, briefing reports, and fact sheets, it is optional. For example, a product with a short transmittal letter and only one appendix may not require a table of contents while a product with a longer transmittal letter, three appendixes, and a glossary should have a table of contents.

What Sequence Is Used in a Table of Contents?

Chapter Reports

For chapter reports, the typesetting process automatically generates the table of contents and includes the

- executive summary;
- chapter titles, followed by first-level side headings (mandatory) and second-level side headings (optional);¹
- appendixes, such as agency comments and major contributors to GAO reports;

¹First-level headings must be used to identify locations of recommendations or matters for congressional consideration.

- glossary (if used);
- bibliography (if used);
- related GAO products (if used);
- list of tables (if used);
- list of figures (if used); and
- list identifying abbreviations and acronyms used. Standard abbreviations (for example, "ft.," "a.m.," and "lb.") are not listed.

Letter Reports

#

For letter reports, the typesetting process automatically generates the table of contents. It generally follows the same format as the one for a chapter reports *except* that the transmittal letter itself is listed and sections replace chapters, as follows:

- letter,
- section titles, followed by first-level side headings (mandatory) and second-level side headings (optional) (if sections are used),
- appendix(es),
- glossary (if used),
- bibliography (if used),
- list of related GAO products (if used),
- list of tables (if used),
- list of figures (if used), and
- list of abbreviations and acronyms used.

The table of contents for nontypeset briefing reports and fact sheets should follow the format for letter reports.

Financial Statement
Audit Reports

Financial statement audit reports are presented in a unique format and, therefore, require a tailored table of contents as follows:

- transmittal letter,
- opinion letter (if not combined with the transmittal letter),

**Chapter 12.5
Table of Contents**

- report on internal accounting controls,
- report on compliance with laws and regulations,
- financial statements,
- supplemental schedules (if used), and
- Agency comments appendix (if obtained).

Staff Studies

Staff studies' tables of contents are the same as those for chapter reports *except* that prefaces are generally used instead of transmittal letters. Prefaces are listed in place of the executive summaries.

Key Responsibilities

Division and office writers-editors and reports analysts are responsible for ensuring that the table of contents used in GAO products meet the requirements set forth in this chapter and related GAO publications.

Related Materials

Other Publications

Editorial Style Manual, Publishing and Communications Center (PCC) (formerly the Office of Publishing and Communications), Office of Information Management and Communications (OIMC).

Preparing Publications for Typesetting (GAO/OIMC-12.14.1), PCC, OIMC.

CONFIDENTIAL



Transmittal Letters

Policy

All reports should contain basic transmittal letters to the addressees. For certain products, such as a letter report, a briefing report, a fact sheet, a management letter, and correspondence, the basic letters serve this purpose. Nonbasic letters must accompany products when special messages must be conveyed to recipients other than report addressees.

How Are Draft Reports Sent?

Issue area directors must use transmittal letters when sending draft reports for external review. Such a letter should specify the following:

- The conclusions and recommendations cited in the draft are tentative. Use of the draft, therefore, is restricted and its publication or other improper disclosure must be prevented.
- The draft and all copies belong, and must be returned on demand, to GAO.
- The recipient's comments may be incorporated, in whole or in part, in the final report.
- The time allowed for a response and a particular individual (name and telephone number) who may be contacted regarding questions on the report.

If oral, rather than written, comments are being requested, the transmittal letter should set a due date for meeting with officials to discuss the draft. The time allowed should be less than and must not exceed that for written comments.

When an agency is given fewer than 30 calendar days to provide written comments, the transmittal letter need not mention the statutory limit.

If a draft report dealing with especially sensitive or controversial matters is sent to an official other than the agency head for comment, GAO must send a separate letter to the agency head to inform him or her of the circumstances. The letter must indicate that the draft was sent to the person designated to receive GAO draft reports but that in view of the subject matter, the agency head may want to get directly involved in providing comments. GAO also will offer to meet with the agency head if requested.

The transmittal letters for sending draft reports to the agencies for comment may be signed by the issue area directors or the regional managers responsible for the work.

Coordinating Drafts

Draft reports must be routed for sign-off through the division having agency cognizance and affected office(s) before transmitting them to the agencies. Before sending a particularly sensitive or controversial product for comment, the issue area director should notify the Assistant Comptroller General for Planning and Reporting and make available a copy of the product, if requested. Likewise, any departures from prior policies or positions should be cleared with the Assistant Comptroller General for Policy. Finally, the Director, Office of Congressional Relations (OCR), must receive copies of the transmittal letters for all congressionally requested reports.

Time Limits

By law (31 U.S.C. 718(b)), GAO should not allow more than 30 calendar days for providing comments on draft reports, and the transmittal letters should clearly specify the time that GAO is allowing.

A division may allow fewer than 30 days to comment if a lesser time is reasonable or critical and necessary to accomplish objectives. This decision may depend on what the issues are, how closely GAO worked with the agency during the assignment, and what the agreed issue date is. If an agency is given fewer than 30 days, the issue area director may approve an extension up to the date that would have constituted the 30 days.

#

If an agency requests an extension beyond the 30 days, division management may approve the extension request. The extension, in order to be approved, should benefit the product and must not significantly delay the product. If an agency's proposed delay will affect a congressionally agreed milestone, agreement must be reached with the requester through OCR.

What Should Basic Transmittal Letters Contain?

Basic transmittal letters formally convey the results of GAO's work and explain to the addressees why the reports were prepared. Each report contains a basic transmittal letter addressed to the primary recipient(s).

The following sections describe the contents of basic transmittal letters for chapter and letter reports and appendix I contains suggested language for various situations to be addressed in these letters.

Chapter Reports

The basic letter for a chapter report generally should be one page in length and should do the following:

- Identify the official(s) to whom the product is addressed.
- Include an opening paragraph that introduces the subject matter of the report but does not summarize its message.
- Contain a brief statement explaining only the primary reason why GAO did the assignment.
- Briefly discuss GAO's audit authority if the product is addressed to the Congress.
- Refer to the request made by the addressee if the assignment is a congressional request.
- State the principal recipients of the product.
- State any restrictions on the distribution of the product or the use of the product's information, such as restrictions that apply when classified, sensitive, or proprietary data are included. (See app. I for suggested language and chs. 12.4 and 12.15 for additional information addressing sensitive information.)
- Highlight the key recommendations being made to the agency or department head when a report is addressed to that person. Depending on the nature of the recommendations, departments or agencies may not need to report to congressional committees on the actions taken in response to GAO's recommendations. In these cases, issue area directors may selectively determine which recommendations require the department or agency head response. In such an instance, the transmittal letter should specifically identify which recommendations require response under 31 U.S.C. 720. (See app. I for suggested language and ch. 12.10 for additional information on recommendations.)
- Identify a GAO representative and a telephone number and refer to other major contributors. (See app. I for suggested language and ch. 12.12 for additional information on the list of major contributors.)
- Show the name and the title of the signer.

For reports to the Congress, three basic transmittal letters are required. A jointly addressed letter is printed in the final report, while individually addressed letters to the Speaker of the House and

the President of the Senate, on letter-sized paper, are attached to their copies of the product when distributed.

Letter Reports

For letter reports, briefing reports, and fact sheets, the basic letters are the main components. The letters should normally be about 4 pages long but generally no more than 10 pages. In addition to meeting the requirements for chapter reports cited above, the basic transmittals for letter reports should do the following:

- Briefly state objective(s), scope, and methodology. Also, this statement should address GAO's compliance with generally accepted government auditing standards (GAGAS). (See app. I for suggested language and ch. 12.8 for additional information on objectives, scope, and methodology.)
- Describe the findings, conclusions, and recommendations. (See chs. 12.9 and 12.10 for additional information on findings, conclusions, and recommendations.)
- Briefly state the extent to which advance comments were obtained and incorporated. (See ch. 12.11, app. I, for suggested language addressing agency views.)

Management Letters

#

Management letters are by-products of financial audits and are intended to convey audit findings and observations on a timely basis to audited agencies. In such instances, management letters may include findings or observations regarding accounting, financial reporting, and operating procedures and controls that do not materially effect the financial statements but are in need of correction active or further attention. (For additional information on management letters, see ch. 12.19.)

Correspondence

#

Correspondence as a product is intended as a quick means to communicate the results of GAO's work to external parties. It is intended to be a flexible product that addresses issues of a more limited scope and receives a narrower distribution. As such, correspondence, and associated enclosures, should be no longer than necessary to convey GAO's message. (For additional information on correspondence as a product, see ch. 12.20.)

Testimony

At times, GAO testifies on the results of its work in lieu of issuing a separate report and includes recommendations to agency officials in this testimony. *To ensure that affected agencies are informed of these recommendations and their responsibilities under 31 U.S.C. 720 to respond to the recommendations, issue area directors must transmit copies of the testimony to the agencies using basic transmittal letters.*

the time allowed for agency response is 60 days from the date of the nonbasic letters, not the dates of the reports. (See app. I for suggested language.)

If a nonbasic letter addressee is a head of a commission or another type of governmental entity and staff are uncertain as to whether GAO may invoke 31 U.S.C. 720, they should contact their representative in the Office of the General Counsel for detailed information.

Personalized Letters for
Multiple Addressees
#

For reports addressed to multiple requesters, issue area directors should use brief letters, prepared on small-sized stationery, to transmit unclassified reports. The letters should not repeat information contained in the basic letters but should be brief, personalized notes to transmit the products to individual requesters. Similar letters should be used when GAO addresses its reports to multiple agencies.

Small individual transmittal letters are not used for reports to the Congress because individual basic transmittal letters, on letter-sized paper, to the Speaker of the House and the President of the Senate have already been prepared. Special transmittal letters are not to be used to transmit prepublication copies of reports.

Other Methods

GAO Form 371, Advising Agencies of GAO Recommendations, may be used in lieu of nonbasic letters for routine transmittal of products to the Senate Committee on Governmental Affairs; the House Committee on Government Operations; the House and Senate Committees on Appropriations; and the Director, OMB, if the products contain recommendations to agency heads. Nonbasic letters, however, should be used if GAO has special messages to convey.

Who Signs
Transmittal
Letters?

The signature level for products depends on the overall message--its sensitivity, controversy, magnitude, etc.--and the addressees. Sensitive or controversial reports or those including sensitive or important recommendations generally are signed by the cognizant Assistant Comptroller General or the Comptroller General, while issue area directors or regional managers usually sign all other reports unless the messages are such that a higher signature level is more appropriate. Appendix II identifies the titles of officials who normally sign the various products.

Reports to the Congress--that is, the President of the Senate and the Speaker of the House of Representatives--and to the President of the

United States, however, are generally prepared for the signature of the Comptroller General, unless specifically delegated to another GAO official. Cases in which it may be appropriate for the Comptroller General to sign reports to other addressees should be discussed at the affected divisions' biweekly Reports Review Meetings with the Comptroller General. Any questions regarding signature level should be resolved initially in the divisions in a manner similar to the current report review process.

Signers of the basic transmittal letters generally sign any nonbasic transmittal letters for initial distribution. Issue area directors, however, are authorized to sign nonbasic transmittal letters for subsequent distribution if the Assistant Comptroller General or the Comptroller General signed the reports.

If GAO uses basic transmittal letters to provide agencies with copies of GAO's congressional testimony that includes recommendations, generally those who presented the testimony also sign the transmittal letters.

When it is necessary to issue supplemental reports, the officials who signed the basic reports also sign the supplements.

Signature Format

For Comptroller General-signed reports, staff should include the Comptroller General's name above his title in the signature block of transmittal letters. For example:

Sincerely yours,

Charles A. Bowsher
Comptroller General
of the United States

Staff should use a similar format when the cognizant Assistant Comptroller General, issue area directors, regional managers, or other appropriate GAO officials sign letters. If the issue area directors or regional managers are unavailable to sign the reports, the cognizant directors of planning and reporting or issue area associate directors should sign them. Signature authority should not be delegated to assistant directors.

Coordination and Final
Product Approval

#

To better ensure coordination, issue area directors must route copies of transmittal letters and associated products through appropriate officials before final products are released. (See pp. 12.13-7 and 12.14-3.)

Key Responsibilities

Signers of GAO products are responsible for ensuring that products resulting from their assignments follow the requirements and procedures in this chapter. Appendix II identifies the titles of the GAO officials who normally sign the various GAO products.

Related Materials

General Policies/ Procedures Manual

Chapter 14.0, "Agency Relations—Policy Summary."

GAO Form

371, Advising Agencies of GAO Recommendations.

Appendix I: Suggested Language for Transmittal Letters

Situation

Suggested language

Distribution is unrestricted

"We are sending copies of this report to the Secretaries of _____ and _____; the Director, Office of Management and Budget; and interested congressional committees. Copies will also be made available to others upon request."

Distribution is restricted
for up to 30 days

"As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies to interested parties and make copies available to others upon request."

Product contains sensitive
or classified information

"We are distributing this report to the Secretaries of _____ and _____. Upon request, copies may also be made available to others having appropriate security clearances and a need to know."

Product with
recommendations
addressed to
agency head

"This report contains recommendations to you. The head of a federal agency is required by 31 U.S.C. 720 to submit a written statement on actions taken on these recommendations to the Senate Committee on Governmental Affairs and the House Committee on Government Operations not later than 60 days after the date of (the report/this letter). A written statement also must be sent to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of (the report/this letter)."

Product with
recommendations
addressed to other
than agency head

"This report, while addressed to the Secretary of the Army, contains recommendations that you should be aware of. The head of a federal agency is required by 31 U.S.C. 720 to submit a written statement on actions taken on these recommendations to the Senate Committee on Governmental Affairs and the House Committee on Government Operations not later than 60 days after the date of (the report/this letter). A written statement also must be sent to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days

after the date of (the report/this letter)."

List of major contributors included, and Comptroller General or Assistant Comptroller General is signing product

"This report was prepared under the direction of (name), Director, (issue area), who may be reached on (telephone number), if you or your staff have any questions. Other major contributors are listed in appendix ____."

Note: When a report is short, one or two names may be included in the letter and the appendix eliminated. If this option is used, the last sentence should be modified to state:

"Staff who made major contributions to this report were (name, title) and (name, title)."

List of major contributors is included, and issue area director or regional manager is signing product

"Please call me at (telephone number) if you or your staff have any questions concerning the (report/briefing report/fact sheet)." Other major contributors to this (report/briefing report/fact sheet) are listed in appendix ____."

Note: For short reports, one or two names may be listed in the letter and the appendix eliminated. The text should be modified to state:

"(Name, title) and (name, title) developed the information for this (report/briefing report/fact sheet). Please call me on (telephone number) if you or your staff have any questions."

Review conforms with all applicable standards

"We conducted our review between (date) and (date) in accordance with generally accepted government auditing standards."

A qualified statement on conformity with GAGAS is included

"We did not review (internal controls) relating to the (describe the control) because (cite reason). Except as noted above, our work was conducted in accordance with generally accepted government auditing standards."

Written comments on
draft with 30 days are
requested

#

"We request that you provide written comments to us by (date). 31 U.S.C. 718(b) limits the period of time for comment on this report to 30 calendar days from the date of this letter. If you have any questions, please contact (assistant director) on (telephone number)."

Chapter 12.6
Transmittal Letters

**Written or oral
comments on draft
in fewer than 30
days are requested**

"We request that you provide written comments to us by (date). While we prefer written comments, oral comments are acceptable provided that your representative speaks officially for the agency. Please have your representative inform (assistant director) on (telephone number) within (number) days of the date of this letter whether written comments will be provided or to arrange a meeting where oral comments may be obtained before the end of the comment period."

Appendix II: Signers of GAO Products

<u>Addressee</u>	<u>Product</u>	<u>Signer</u>
The Congress	Report	Comptroller General or Assistant Comptroller General
Chair, Ranking Minority Member, or member of the Congress	Sensitive report; report with far-reaching recommendations	Assistant Comptroller General or Comptroller General
	Report with recommendations	Generally, issue area director or regional manager (in unusual cases, a person at a higher level)
#	Report or correspondence with no recommendations	Issue area director or regional manager
Agency head #	Report or correspondence	Generally, issue area director or regional manager
Other agency officials #	Report or correspondence	Issue area director or regional manager
	Draft report	Issue area director or regional manager (after sign-off by director with agency cognizance)
Any addressee #	Supplemental report or correspondence	Official who signed the basic product

Executive Summary

Policy

GAO products should contain summaries to capture the reader's attention and highlight the overall message. In chapter reports, executive summaries should present the reports' contents clearly, accurately, concisely, and objectively. In other products, the summaries should be tailored to the particular products and their unique messages.

What Do Executive Summaries Include?

#

Because executive summaries are the first, and sometimes the only, material read by many recipients, they should be presented in a modular format that allows readers to easily identify the information they want to read. Executive summaries generally do not exceed four pages and may include six or seven modules generally presented in the order cited below. A checklist for preparing executive summaries is included as appendix I.

"Purpose"

The "Purpose" module accomplishes three things:

- It catches readers' attention. The opening idea should convince readers that the report's message is important and worth busy readers' time. The opening idea, however, should not overdramatize or overstate the nature of the report's message nor should it contain findings.
- It explains why GAO undertook the review. When work is not self-initiated, the congressional request or the statutory requirement to which the report responds should be identified. Citing GAO's broad legal authority for conducting audits should not appear in this module, however. Only when a specific law directs GAO to do a review should that law be cited as the reason for doing the work. When work is self-initiated, the reasons why the review was important and any questions the report is addressing should be stated.
- It tells readers what questions or issues the report addresses. When a report has a number of objectives, only those most relevant to the main message should be identified and their relative importance should be indicated by the order of presentation. Readers should be directed to other objectives cited in the objectives, scope, and methodology section but not included in the module.

"Background"

This module provides the perspective to put the report message in context and to understand the significance of the issues. For

example, possible topics that may be provided include (1) key terms, (2) organizational relationships, (3) programmatic requirements, (4) legislative history, and (5) budget information.

While generally unnecessary to provide a separate discussion of the review methodology, any special characteristics of the job or methodology that are sensitive or especially noteworthy or present significant limitations on the review scope, findings, or conclusions should be summarized in this module.

Unless told otherwise, readers generally assume that the executive summary conveys information reflecting the current situation; therefore, the period during which GAO did its review need not be specified. But when changes in the program, the activity reviewed, or the current state of affairs may affect the applicability of the information, the period of review should be specified.

"Results in Brief"

This module—the core of the executive summary—briefly and clearly states the bottom-line conclusions or answers to the objectives or questions stated in the "Purpose" module. It summarizes the review's most significant results and the report's principal conclusions and prepares readers to anticipate the major recommendations. Specifically, this module ties the principal findings together into the basic message of the report.

It is especially important to present conclusions in a balanced and an objective manner. A balanced presentation is one in which all the major, directly relevant perspectives on an issue are included and conclusions are based on only the demonstrated weight of all valid relevant evidence.

The "Results in Brief" module must appear in full by the end of the second page of the executive summary so that the reader can quickly obtain GAO's bottom line.

"Principal Findings" or # "GAO's Analysis"

This module presents the highlights of what GAO found to support its conclusions and develop its recommendations. The module presents GAO's findings and the reasoning or the logic that led to the conclusions discussed in the "Results in Brief" module.

GAO's principal findings should be presented in a framework that conveys their relative significance. Subsidiary findings need not be presented if the basic message can be conveyed without doing so. The principal evidence that supports GAO's position should be discussed at least in a summary fashion or through use of specific examples.

Either the "Principal Findings" or the "GAO's Analysis" caption may be selected depending on the type of information presented. The "GAO's Analysis" caption conveys "what GAO learned" for informational reports and is appropriate also for reports based on economic, legislative, or policy analysis. When the report's message includes a combination of audit findings and informational elements, the "Principal Findings" caption should be used.

The "Principal Findings" or "GAO's Analysis" module may contain subcaptions—phrases, topics, or questions not exceeding three marginal lines—if they are helpful to readers. Readers, however, should not be misled by summary statements that oversimplify the finding.

**"Recommendations"/
"Matters for
Congressional
Consideration"**

This module presents the principal recommendations to the agency based on the findings and conclusions mentioned in previous modules. When a report has recommendations to both the agency and the Congress, the caption should be worded "Recommendations to the Congress" and/or "Recommendations to the Agency," as appropriate. When a report has matters for consideration rather than recommendations to the Congress, the caption should be modified to reflect this.

Generally, protocol dictates that the "Recommendations to the Congress" and/or "Matters for Congressional Consideration" be presented before the "Recommendations to the Agency" module. But the information in the preceding four modules should be considered in establishing the order in which the "Recommendations" and "Matters for Congressional Consideration" modules are presented. They should flow naturally and logically from the preceding four modules. Thus, if the matters for consideration or the congressional recommendations flow better from the agency recommendations, "Recommendations to the Agency" may appear first.

Any recommendation for congressional action is considered a principal recommendation and should be presented. When reports include more than a few recommendations to the Congress, consideration should be given to summarizing the key ones and informing readers that the report contains other recommendations to the Congress not included in the executive summary.

GAO's major recommendations to agency officials on actions needed to correct or alleviate unsatisfactory situations or to bring about improvements also should be presented. As with recommendations to the Congress, the key recommendations to an agency may be summarized and the reader informed that the report contains other

recommendations not included in the executive summary.

When GAO is not making recommendations, the module should still be used but be captioned only as "Recommendations." It should simply state that "GAO is not making recommendations in this report" and no further explanation is required. If, however, the "Matters for Congressional Consideration" module is used and no recommendations are being made, the "Recommendations" module is not required.

"Agency Comments"

The "Agency Comments" module should clearly present the substance of the official comments of the agency(ies) or other adversely affected parties concerned with the report's major findings and conclusions. Also, any actions taken or planned on the principal recommendations must be stated clearly.

The agency's (or agencies') overall agreement or disagreement with the principal findings, conclusions, or recommendations should be stated. Significant disagreements should be explained briefly so that readers will know why agencies disagreed. GAO's response and any changes made as a result should be summarized.

If written comments were requested but not received within the allowed comment period, executive summaries should summarize the comments received at the exit conference. (See p. 12.11-1.)

Additionally, this caption should be changed to fit the circumstances, for example, "Contractor Comments," "Industry Comments," or "Agency and Grantee Comments."

How Should Executive Summaries Be Written?

Executive summaries should highlight the overall message to be conveyed by the details in the text of the reports and generally should not exceed four pages. In those rare instances where the message cannot be summarized within that limit, the division or the office heads may authorize longer executive summaries. (In signing off on the signature package, the director for planning and reporting is authorizing the longer executive summary.)

Some suggestions for preparing executive summaries follow.

- Use third-person construction ("GAO recommends" rather than "we recommend").
- Use short sentences and paragraphs.

- **Avoid repetition among the modules. Present each major point just once.**
- **Present the results of GAO's work in a balanced and objective manner. Where reports identify positive steps agencies have taken or perspectives that are different from GAO's, recognize these fairly.**
- **Use a dispassionate, analytic, professional tone that neither overstates nor understates the message.**
- **Avoid using jargon—technical language not generally understood outside a specific profession. Where jargon is unavoidable, define the term(s) in nontechnical language when it is first used.**
- **Use simple, nontechnical words, but do not paraphrase key language used in the report text, such as opinions on financial statements.**
- **Use only well-known, commonly used abbreviations, but spell them out the first time they are used. For uncommon abbreviations, consider other references after the initial identification, such as "the Board" for the Federal Home Loan Bank Board or "Commerce" for the Department of Commerce.**
- **Use qualifying phrases, such as "GAO believes" and "in GAO's opinion," when necessary, to avoid misleading readers, but do not overdo it.**
- **Use graphs to present complex or difficult-to-understand data and to focus reader attention on key messages, particularly to replace lengthy narrative.**
- **Use bullets to avoid wordiness.**
- **Do not introduce facts or opinions that are not in the report.**
- **Make it easy for readers to follow the logical relationship between the "Purpose," the "Results in Brief," the "Principal Findings" or "GAO's Analysis," and the "Recommendations" modules.**
- **Although the sequence of information within the modules should be parallel, it does not necessarily have to reflect the structure of the report.**
- **Use page references to refer readers to the details of GAO's findings, conclusions, and recommendations and to the agency's(ies') comments and/or actions. But providing page references should not be used as a substitute for presenting clear summary statements.**

-
- **Avoid using, if possible, the formal names of government programs or complete legal citations.**

Key Responsibilities

Issue area directors are responsible for ensuring that products resulting from their assignments follow the requirements and procedures in this chapter.

Appendix I: Executive Summary Checklist

"Purpose" Module

- Catches readers' attention (that is, it explains what is important about the report's main message).
- Explains that GAO undertook the review because of
 - a congressional request,
 - a statutory requirement,
 - GAO's basic legislative responsibility (self-initiated work), or
 - other reasons.
- States the report's objectives, that is, it
 - asks, directly or indirectly, the question(s) that "Results in Brief" will answer and
 - enumerates the main issues the report addresses (those on which conclusions are drawn in "Results in Brief").

"Background" Module

- Provides only enough information to enable readers to understand the rest of the executive summary.
- Contains program-specific information.
- Establishes the connection between the report's principal message and readers' general knowledge to put job results into perspective.
- Avoids information that could be challenged or that in some other way has to be proven.

"Results in Brief" Module

- States succinctly the report's basic message by providing bottom-line conclusions about the objectives or the answers to the questions stated in "Purpose," that is, it
 - includes principal conclusion(s) and/or
 - summarizes the most significant results.

**"Principal Findings" or
"GAO's Analysis" Module**

- ___ Sets the stage for the "Principal Findings" or "GAO's Analysis" module by drawing conclusions that tie findings together.
- ___ Prepares the readers for the recommendation(s).
- ___ Provides a total perspective to GAO's analyses or findings.
- ___ Appears in full by the end of page two.
- ___ Summarizes only principal findings or major analyses.
- ___ Provides a brief example or a summary of essential evidence supporting each principal finding.
- ___ Presents findings in a framework that conveys their relative significance.
- ___ Provides reasons why GAO reached the conclusions in "Results in Brief."
- ___ Contains subcaptions (in the margin) for each major segment, when appropriate.

**"Recommendations"
Module**

- ___ Presents principal recommendations based on findings and conclusions discussed in the executive summary.
- ___ Summarizes recommendations, if appropriate.
- ___ Informs the reader when the report contains recommendations not included in the executive summary.
- ___ Notes when GAO is making no recommendations.

**"Agency Comments"
Module**

- ___ Presents the substance of agency comments received on the draft report's principal findings, conclusions, or recommendations, that is, it
 - ___ states the agency's(ies') overall agreement or disagreement with the findings, conclusions, or recommendations and
 - ___ identifies briefly major disagreements and gives GAO's rebuttal.
- ___ States that agency comments were excluded if they were not received in time.

**# Suggestions for Writing
Executive Summaries**

- Limit them to four typeset pages.
- Avoid repeating information. (Sections never merely repeat "Results in Brief" data or summarize the other sections.)
- Ensure that clear links have been established between the modules.
- See that the sequence of information in the modules is parallel.
- Present the main message clearly, accurately, and objectively.
- Maintain a dispassionate, analytical, professional tone.
- Avoid overly technical language.
 - Use generally recognized terms instead of jargon.
 - Define (perhaps in "Background") unavoidable jargon in simple terms.
- Avoid abbreviations not commonly used.
 - Spell out acronyms when used for the first time.
 - Consider alternatives to abbreviations, such as "the committee" or "the agency."
- Focus readers' attention on key messages by using graphs to present complex or difficult-to-understand data succinctly rather than lengthy narrative.
- Convey GAO's criteria. (Include this information in the most appropriate module.)
- Maintain a sense of balance by identifying relevant and positive steps agencies have taken.
- Use bullets to avoid wordiness.
- Use third-person construction ("GAO recommends" rather than "we recommend").

MEMORANDUM FOR THE DIRECTOR, FBI

RE: [Illegible]

1. [Illegible]

2. [Illegible]

3. [Illegible]

4. [Illegible]

5. [Illegible]

6. [Illegible]

7. [Illegible]

8. [Illegible]

9. [Illegible]

10. [Illegible]

11. [Illegible]

12. [Illegible]

13. [Illegible]

14. [Illegible]

15. [Illegible]

16. [Illegible]

17. [Illegible]

18. [Illegible]

19. [Illegible]

20. [Illegible]

Introductory Material: Background and Objectives, Scope, and Methodology

Policy

Every product must contain some brief introductory material that provides important information on the agency, the program, the activity, or the function discussed. More importantly, the introductory material states the assignment objective(s) and explains the scope and methodology used to meet the objective(s).

The **Government Auditing Standards (Yellow Book)** require that introductory material also explain why GAO did the work; what was covered; how the work was done; what standards were used; and, as appropriate, the degree to which applicable standards were met or not met and the reasons for not meeting them.

Why Is Introductory Material Important?

The introductory material, including background and objectives, scope, and methodology (OSM), enables readers to proceed to the main body of the product. The background material acquaints readers with the product's subject matter and helps the readers understand and appreciate its message better.

The OSM explains the purpose, the depth and the coverage (including any limitations on the data), and the methods and the procedures used during the review. This material is intended to help make the product more persuasive and alert readers to possible limitations on its use.

Conciseness is important because GAO does not want readers to get bogged down in details about the review's approach. Long or technical procedures—for example, a complex sampling procedure or a regression analysis—should be highlighted in the introduction, with references to details in an appendix.

Introductory material for letter reports, briefing documents, or correspondence should be proportionate to the overall length of the product and should include only information that is directly relevant to developing the product's message. If additional material is needed, it should be placed in an appendix.

What Should the Background Section Include?

This section should tell readers what will follow and why it is important. It should give perspective that is helpful in understanding the significance of GAO's work; the role of the responsible organizations; and the nature of the program, the activity, or the function examined. It should not, however, discuss

results or conclusions.

No fixed rule exists for deciding whether certain information is most appropriately presented in the introduction or in a subsequent section. But a key consideration is whether the material is germane to most or all of the product, in which case it should be presented in the introduction.

If the information relates to only one finding or one part of the product, it should be in that section. When it is necessary to repeat introductory material in the product, sections on the results of GAO's work should contain more detail. If a substantial amount of background material is needed, the more detailed information should go in an appendix.

What Are the Major Types of Background Information?

The background section typically includes four kinds of information (but not necessarily in the following order):

- Authority and purpose of the program, the activity, or the function examined.
- Responsibilities of administering organizations and their methods of operation.
- Size and significance of the program, the activity, or the function.
- Key terms and concepts.

Authority and Purpose

All federal programs, activities, and functions are sanctioned by some authority (usually in a document) for some purpose. In some products, citing this authority and stating goals and purposes are important. The product also should explain how the programs, the activities, or the functions work if this clarifies the message.

Responsibilities

The introduction should identify the agency responsible for administering the program, the activity, or the function being discussed. Specifics about each agency's responsibility and its methods of operation—organization, staffing, and lines of management authority—that relate to the product's message should be explained. This information sets the scene for any recommendations.

Size and Significance

The introduction should provide perspective on the size and the significance of the program, the activity, or the function. Information on size may include financial data and the number of

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Scope, and Methodology

affected people or organizations. Appropriations, administrative costs, investments in facilities or other physical resources, and/or loans made or insured also may be relevant. Information on significance should help show the relationship of the program, the activity, or the function to an agency's mission or to a national issue.

Key Terms

The introduction should define key terms and concepts not generally understood, particularly if they will be used frequently in the product. A glossary at the end of the product, however, may be more appropriate for a long list of terms. (See ch. 12.12 for additional information on glossaries.)

How Should the OSM Be Presented?

This section answers these questions: What was the assignment's objective(s)? What did GAO do to satisfy the objective(s)? Did GAO meet the generally accepted government auditing standards (GAGAS)?

Objectives

This objectives section should explain why GAO did the work and specify what GAO expected to accomplish. Phrasing the objectives as questions can be particularly helpful in communicating the product's focus and limitations to the reader. It also is important for the objectives statement to be clear, consistent, and neutral.

Clear

Because the nature of the assignment and what is reported depend entirely on the objective(s), it is important that the objective(s) be stated clearly to tell readers what aspects of the program, the activity, or the function GAO assessed and what GAO intended to find out. Readers should not be misled as to what aspects GAO addressed or did not address in the review or assume that the product addresses more issues than actually were addressed.

Consistent

Given their importance to the product message, objectives should be consistently stated throughout the product—in the OSM, the executive summary, and the text. Different wording, however, may be used provided the meaning remains the same.

The product should discuss only the issues or the questions the objectives statement indicates will be covered. The presentation also should communicate whether some objectives are less important than others.

Neutral

Because GAO frequently emphasizes matters needing attention, a conscientious effort should be made to maintain balance and perspective. The assignment objective(s) should be stated in as neutral terms as possible so readers understand that GAO gathered and analyzed data without bias.

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For a congressional request, the product should identify the requester and state why the requester wants the information. This helps to show why the product is responsive to the requester's needs. Because request assignments are carried out for committees or for particular members, rather than their staff, GAO products should make it clear that the work was done at the request of a committee or member, rather than at a staff member's request. Therefore, if it is necessary to refer to discussions with staff regarding subsequent modifying instructions or clarifications of the original request, the product should include wording such as "In accordance with discussions with your office" or comparable wording that avoids any mention of the staff of the committee or member.

If the assignment was done pursuant to a specific Public Law mandate, the product should cite it and its intent, if not self-explanatory. Reviews resulting from GAO's basic legislative responsibilities (BLR) should explain what motivated the assignment. For example, the reason may have been the escalating cost of an activity or an event, such as renegotiation of a contract at a substantial price increase.

Changes in Objectives

#

For congressional request work, if the original request objectives differ significantly from the final objectives, the product should carefully state the final objectives negotiated with the requester. Any unusual situations, such as not fully meeting the final objective(s) due to the change, should be carefully disclosed.

On other than congressional request work, GAO also must explain discrepancies in statutory requirements and the assignment objective(s). Such explanations are not needed in BLR work when the product reflects what GAO actually did and is reporting.

Scope

#

Explaining the depth and the coverage of the work places the product's message in the proper perspective. Every effort should be made to clearly explain what work was or was not done to accomplish the assignment objective(s). GAO products must contain sufficient scope discussions to provide readers with a sound basis for assessing the adequacy of coverage in relation to the assignment objective(s) and the findings developed.

The scope description should be sufficiently detailed to place GAO's efforts in perspective and should not require readers to make assumptions about what steps or what depth may have been undertaken during GAO's work. This is particularly important when the work was limited by relying on internal controls or because of constraints on time or resources. Additionally, readers should be

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fully apprised of any data limitations or assumptions that GAO used.

The scope statement should specify the time covered by the data
used in the analysis and/or the time when the reported conditions
existed. If the information does not appear current but is, in fact,
the most current data available, an explanation should be offered,
such as "It was the latest year for which data were available and the
data were judged to be representative of current conditions."

Whenever possible, the scope section should specify how and why
GAO selected the geographical locations or organizations it
reviewed. The basis for selecting the geographical locations or
organizations should be clearly and fully presented to assure readers
that GAO maintained its objectivity in the selection process. For
example, the scope section could reflect that certain states were
selected because of their size, proximity to certain geological
formations, or lack of certain characteristics. If, however, a valid
reason exists for not doing so, such as to protect proprietary data,
this should be mentioned.

Methodology

Every product should clearly explain how GAO addressed each assignment objective and disclose any serious data limitations.

Data Obtained

The methodology section should specify the kinds and sources of data used. Kinds of data might include grant proposals, interviews, correspondence, and questionnaire responses; sources might include agency files, program participants, officials heading up a particular office, and agency management information and accounting systems.

When findings are based in whole or in part on data collected
through the use of a questionnaire or a structured interview guide, a
copy of the entire instrument should be included in an appendix. If
space constraints make it infeasible to include the entire instrument,
the exact wording of every question for which responses are
reported, either narratively or in tabular or graphical form, should be
included.

The section also should identify other sources of information, such
as reports from GAO and other organizations, including Inspector
General offices. When the results of studies done by others, such as
consultants, contractors, or other audit/evaluation groups, constitute
an important source of evidence, a statement should be included
regarding the quality of data and analytical work that formed the
basis of such studies and the analysis GAO performed to determine
this. Assessing data quality is especially important in studies using
computer products or outputs as principal support for a conclusion.

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For additional information, see Assessing the Reliability of Computer-Processed Data (GAO/OP-8.1.3).

Sampling Procedures

When GAO uses a sampling procedure, the methodology section should summarize it. The summary should describe the type of sample drawn (simple random, stratified, etc.) and the sources from which GAO drew the samples and should explain the degree to which conclusions may be drawn from the sample. Sampling details, such as universe size, sample sizes, and response rates, may be included in the methodology section. When a lengthy or technical description of complex sampling procedures is needed, such detailed information should either be included in the body of the product, if appropriate, or in a technical appendix.

When presenting the results of a GAO survey, the survey response rate must be reported, accompanied by a description of the disposition of all questionnaires mailed or interviews attempted. A simple response rate is the number of valid responses divided by the total number of eligible study cases. Additionally, the methodology section should refer readers to the appropriate section of the product that describes the sampling errors (statements of precision) of GAO's statistical estimates. For additional information, see Using Statistical Sampling (GAO/PEMD-10.1.6).

If the intent is to generalize from the sample to the universe, the universe under study clearly must be defined. GAO should describe the nature of the universe from which the sample was drawn, the source of the sampling list (frame), steps taken to verify the accuracy of the sampling list, and any qualifications or assumptions regarding the list.

Conversely, if generalizations beyond the sample cannot be made, this needs to be explained in both the methodology section and the product text. GAO should not assume that readers know when not to project estimates to the universe and when generalizations are inappropriate.

Data Strengths and Limitations

The product must be precise about any special strengths and limitations of the assignment's scope and methodology. Serious limitations, such as access to relevant records and people, and constraints on time or resources or unique measurement problems should be explained. Any statement on access-to-records problems must be cleared with the Office of the General Counsel.

Key assumptions, particularly those likely to affect results, also should be identified. If significant, the sensitivity of the results to

Chapter 12.8
Introductory Material:
Background and Objectives,
Scope, and Methodology

recommendations on them, conformity with the internal control standards normally requires a study and an evaluation of relevant controls and the reporting of any material weaknesses noted. But expanded tests of detailed records and application of analytical procedures is an acceptable alternative to an internal control review if they permit the assignment's objectives to be met. In such an instance, the product must include a statement of conformity or nonconformity with GAGAS. (For additional information, see Assessing Internal Controls in Performance Audits (GAO/OP-4.1.4) and GPPM, ch. 4.0.)

- When performing financial audits, assessment of internal controls and compliance with laws and regulations is required. Therefore, the product should include a conformity statement. (See ch. 12.19.)

Some GAO products, however, do not have to contain conformity statements because of the limited assignment scope and because the methodology does not involve audit work. These include those products that

- present factual information about a program, without verifying, analyzing, or making conclusions or recommendations;
- develop questions for use at congressional hearings;
- summarize or synthesize the results of previous work done by GAO or other organizations or information on a particular topic, without analysis, conclusions, and recommendations;
- provide bill comments, prepared with little GAO analysis, that would be useful to congressional committees or members;
- develop methods and approaches to be applied in evaluating a new or a proposed program; or
- forecast potential program outcomes under various assumptions without evaluating current operations.

This work, however, as with GAO's audit and evaluation efforts, must meet the qualifications, independence, due professional care, quality control, planning, supervision, evidence, and reporting standards. Such work will not normally require a conformity statement.

How Should Conformity Statements Be Presented?

GAO should not undertake work in which the general standards cannot be met. In those rare cases where GAO has to qualify its products, careful discussion of the circumstances is required. The conformity statement, however, need not be qualified to state the fact that certain fieldwork and reporting standards (such as those on internal controls and compliance) were not applicable considering the objectives of a particular assignment.

When all applicable standards have been met, one of the following examples should be used in the OSM section:

"We conducted our review in accordance with generally accepted government auditing standards."

or

"Our review was performed in accordance with generally accepted government auditing standards."

GAO products also must alert readers to those instances when, for whatever reason, those tests or procedures necessary to meet the applicable standards have not been performed.

For example, when internal controls or compliance with laws and regulations was important to the issues being addressed but GAO did not review them, the conformity statement should be qualified and the reasons for not reviewing the controls should be disclosed as follows:

"GAO did not review internal controls relating to the [describe control] which are discussed in chapter __ because [cite reason]. Except as noted above, GAO's work was conducted in accordance with generally accepted government auditing standards."

When a nonconformity statement may be necessary, the position must be discussed with and approved by the division Assistant Comptroller General in consultation with the Assistant Comptroller General for Planning and Reporting before final processing.

Key Responsibilities

Issue area directors are responsible for (1) ensuring that policy requirements and procedures prescribed in this chapter are followed for GAO products resulting from their assignments and (2) consulting with the Assistant Comptroller General for Policy on any proposed deviations.

Related Materials

General Policies/ Procedures Manual

Chapter 4.0, "Standards—Policy Summary."

Chapter 6.0, "Planning and Managing Individual Assignments—Policy Summary."

Chapter 6.1, "Initiating Assignments."

Chapter 6.2, "The Job Design Phase."

Chapter 8.0, "Collecting Evidence—Policy Summary."

Chapter 10.0, "Methodology—Policy Summary."

Other Publications

Government Auditing Standards (the Yellow Book) (GAO/AFMD-4.1.1).

Assessing Compliance With Applicable Laws and Regulations (GAO/OP-4.1.2).

Standards for Internal Controls in the Federal Government (the Green Book) (GAO/AFMD-4.1.3).

Assessing Internal Controls in Performance Audits (GAO/OP-4.1.4).

Assessing the Reliability of Computer-Processed Data (GAO/OP-8.1.3).

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Using Statistical Sampling (GAO/PEMD-10.1.6).

Findings and Conclusions

Policy

Each GAO product should ensure that the findings and conclusions are wholly consistent with the evidence on which they are based and are responsive to the assignment's objectives. The findings, including the supporting evidence, and any conclusions should be presented in a manner—either narratively or visually—that achieves the assignment's objectives and complies with GAO's basic requirements regarding characteristics of content, tone, and style.

Findings and conclusions should provide a sound basis for any recommendations that will be included.

What Are Findings?

Findings are facts established by evidence developed in accordance with GAO's standards to meet the assignment's objective(s). They are the result of GAO's investment of resources and the basis for conclusions and, where warranted, for recommendations. Findings may be negative and point up situations requiring correction or they may be positive and highlight programs, policies, and procedures that work well and could be effectively applied in other areas.

As stated in General Policies/Procedures Manual, chapter 9.1, a finding includes one or more elements (condition, criteria, cause, and effect) depending on the question(s) being asked or the assignment objective(s).

How Are Findings Presented Narratively?

GAO usually relies on the written word to present its findings. Therefore, *the product should include the amount of narrative necessary to address fully the assignment's objectives and those elements of the findings discussed.* Discussion of any of these elements must be accurate, objective, complete, concise, and convincing.

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When using testimonial evidence as primary support of the finding, staff must attribute it to the source and should corroborate it before using it. If the evidence is of key importance to the discussion and for whatever reason the evidence has not been corroborated, the product should state why GAO did not corroborate it.

Condition

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In discussing condition, *staff should be careful to accurately describe the situation.* Staff should ensure that readers are not misled about what GAO found and are not led to believe that circumstances are different from what was described.

Criteria

When criteria are included as one of the elements, *the product should include a discussion of their source, the basis of GAO's selecting that source, and the reason why the criteria are applicable.* The discussion also must focus on the current applicability of any criteria presented and their relevance to the assignment objective.

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Occasionally, GAO uses its own criteria in a product. In these cases, the discussion must be persuasive to convince a cold reader of their reasonableness. This requires that the discussion show why the new criteria are logical, reasonable, feasible, and appropriate and whether the affected agency agrees with them. If the agency disagrees with GAO's criteria, staff need to state why GAO still considers them to be appropriate.

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Cause

Cause is the reason something happened or did not happen. When cause is included in the discussion, staff must present the evidence and the reasoning that constitutes the basis for stating that a particular factor caused something to happen. If staff considered other potential causes but ruled them out, these would be pertinent to the discussion.

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If the cause(s) includes material internal control weaknesses, staff should discuss these and link them, as specifically as possible, to the Standards for Internal Controls in the Federal Government (GAO/AFMD-4.1.3). If material internal control weaknesses are identified, staff also should disclose whether the agency included these weaknesses in its report under the Federal Managers' Financial Integrity Act. For additional information on internal control weaknesses, see Assessing Internal Controls in Performance Audits (GAO/OP-4.1.4).

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Effect

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Effect, or impact, is the consequence of an action or inaction. A discussion of a finding generally requires sufficient demonstration of effect, or asserting it, to convince the readers that corrective action is needed. Therefore, the product should

- be convincing that the consequence of a program, a policy, or an action caused the effect;
- not be carelessly or casually projected; and
- whenever possible, quantify the effect in terms of dollars, time, volume, service, percentage, etc.

Sampling Findings

GAO must be cautious about presenting findings derived from statistical analyses. GAO uses statistical samples to make

Chapter 12.9
Findings and Conclusions

inferences about the universe from which the sample was drawn. Thus, when statistical samples have been selected and statistical techniques applied to make quantitative comparisons or estimates, staff must present every *important* sample statistic and resulting universe estimate with a statement of the precision (sampling error) of that estimate at the 95-percent confidence level. In some instances, however, GAO may make one or two statements that encompass the precision of all estimates appearing in the section, the chapter, or the product.

Since it is meaningless to simply state that GAO's results are projectable at the 95-percent confidence level, a statement of precision is essential when citing the confidence level to give readers a basis for assessing the evidence. These statements should be presented in whatever manner—footnotes, tables, appendixes, etc.—best fits the presentation of GAO's results.

The 95-percent confidence level is intended to be the standard in GAO work. In some instances, however, a confidence level of less than 95 percent is acceptable with the approval of both the director of planning and reporting and the appropriate technical staff representative.

When staff use complex samples (for example, cluster samples), unweighted results should not be cited in the product as they may be misleading and may cause the reader to draw erroneous conclusions. Additionally, when random samples are taken at several locations and an overall estimate is required, each location's estimate should be weighted appropriately and presented as a weighted overall estimate.

Additional Suggestions

To enhance the narrative presentation of findings, staff usually should

- use short, meaningful side captions to identify the subject and, if possible, the tenor of the finding;
- summarize the point of each finding at the beginning of each section or chapter to give readers a quick synopsis of the finding placed in perspective;
- limit presentations to the information needed to adequately support or explain the points;
- avoid a disagreeable tone, sarcasm, and ridicule;

- use qualifying words sparingly and generally not at the beginning of a sentence;
- use the active rather than the passive voice;
- use examples to help demonstrate points;
- use parallel structure to list a series of items;
- use simple, nontechnical, and clear language;
- explain the basis for estimates and projections unique to the particular finding;
- round off all estimates of losses, savings, and other items, when appropriate; and
- present agency and other affected parties' comments on GAO's findings, as well as GAO's evaluation of them. (See ch. 12.11.)

How Are Findings Presented Visually?

GAO uses visual material—charts, tables, illustrations, maps, and photographs—to present findings more clearly, concisely, and forcefully than detailed narrative descriptions. Visuals may supplement or emphasize the material presented or may be used in lieu of a lengthy discussion of the facts.

In determining the type of visual to include, staff should consider the overall message that readers should receive from the visual and then select the type that best conveys that message. *Care should be exercised, however, to ensure that the visual message is not misleading or does not misrepresent the findings.*

The type of visual selected may contribute to or detract from the message to be conveyed. For example, charts generally are more effective than tables in communicating a message, while tables are more effective in presenting data. For additional information, see Quantitative Data Analysis: An Introduction (GAO/PEMD-10.1.11).

Charts make a stronger impact on audiences, aid in memory retention, increase audience acceptance of the message, and provide a visual relief from the pages of narrative. They also are effective in showing the whole picture, revealing patterns, showing comparisons, and presenting information in a small space. Specifically:

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- *Single bar charts* are best for showing actual quantities and comparing items with one other. They may also be used to show a frequency distribution of one variable.
- *Cluster bar charts* best compare one item with several items and can be arranged depending on the message.
- *Stacked-bar charts* show the components that make up the whole bar, but this format is of limited use if more than two stacks are used because they do not have a common baseline.
- *Pie charts* show parts of a whole, such as proportions of a budget or a population, and always add to 100 percent.
- *Line charts* show frequency, trends, or time series, such as increases or decreases in number of participants over a given number of months or years.

Staff generally can create the above-cited visuals from the data developed during the assignment by using the InstantChart and TextFrame software developed by the Office of Information Management and Communications (OIMC). These software packages automatically produce the visuals in the approved GAO style.

Other types of visuals used to present the results of GAO's assignments include:

- *Illustrations*, including flow charts, that show processes, such as the administrative flow of paperwork.
- *Maps* that show states or regions affected by a program or included in the review. These can be automatically generated using OIMC's U.S. Map software.
- *Photographs* that show the actual condition described in the narrative.

Tables may be used to show the details of the information being presented and be included either in the body of the product and/or as an appendix. When including tables in the body, they should be fairly simple and should present information in a standardized format that uses table titles to contribute to the overall message. Tables should generally be included as appendixes. However, if the information provides the necessary support for the finding, it should be presented in the body of the product.

When staff use any visual materials from agencies or other outside sources in GAO's products, the sources should be captioned below the visual materials or tables. Visuals and tables generated on the basis of GAO data should not be attributed to GAO.

What Are Conclusions?

Conclusions are GAO's assessment of the facts disclosed by its work and of the implications that flow from them. *They must be clearly based on GAO's findings and must represent a sound assessment of their significance.* Therefore, conclusions must be logical and convincing and must be based on a preponderance of evidence presented in the body of the product. They also should establish the necessary framework for any recommendations to be presented.

How Should Conclusions Be Presented?

GAO prefers to present conclusions as soon as practical following the factual presentations. Generally, conclusions should be presented in separate sections after each finding. When the findings are interrelated, however, they may be presented collectively as a separate chapter. In any event, the conclusions should

- be clearly labeled and stated as such rather than implied,
- logically flow from the evidence in the findings and provide a transition from the evidence to any recommendations that follow (see ch. 12.10),
- be based on evidence in the findings and not introduce new evidence,
- provide a reasonable judgment about the significance of GAO's findings and not merely reiterate the findings in the product, and
- stress the need for future improvements rather than dwelling on past deficiencies.

Key Responsibilities

Evaluators-in-charge are responsible for ensuring that GAO develops and presents convincing findings and conclusions that are supported by evidence meeting GAO's standards.

Assistant directors, issue area directors, and regional managers are responsible for ensuring the reasonableness, the supportability, and the applicability of findings and conclusions before the product is released externally.

Related Materials

General Policies/ Procedures Manual

Chapter 6.0, "Planning and Managing Individual Assignments—Policy Summary."

Chapter 8.0, "Collecting Evidence—Policy Summary."

Chapter 9.0, "Findings, Conclusions, Recommendations, Followup, and Accomplishment Reporting—Policy Summary."

Chapter 10.0, "Methodology—Policy Summary."

Other Publications

Assessing Compliance With Applicable Laws and Regulations (GAO/OP-4.1.2).

Standards for Internal Controls in the Federal Government (the Green Book) (GAO/AFMD-4.1.3).

Assessing Internal Controls in Performance Audits (GAO/OP-4.1.4).

Using Statistical Sampling (GAO/PEMD-10.1.6).

Quantitative Data Analysis: An Introduction (GAO/PEMD-10.1.11).

TextFrame: Policies and Instructions for Producing Presentation Materials (GAO/OIMC-12.9.1), Publishing and Communications Center (PCC), OIMC.

Visual Communication Standards, PCC, OIMC.

Graphics Workshop: What's Your Point?, Training Institute.

Software

InstantChart, OIMC.

TextFrame, OIMC.

U.S. Map, OIMC.

1. The first part of the document discusses the importance of maintaining accurate records.

2. It is essential to ensure that all data is entered correctly and consistently.

3. This will help to avoid any discrepancies or errors in the final report.

4. The second part of the document outlines the methodology used for data collection.

5. The data was collected over a period of six months, from January to June.

6. The sample size was determined based on the population size and the desired level of confidence.

7. The results of the study are presented in the following tables and graphs.

8. The first table shows the distribution of responses for each category.

9. The second table shows the correlation between the variables studied.

10. The third table shows the regression analysis results.

11. The fourth table shows the summary statistics for each variable.

12. The fifth table shows the comparison of the results with previous studies.

13. The sixth table shows the conclusions drawn from the study.

14. The seventh table shows the recommendations for future research.

15. The eighth table shows the acknowledgments.

16. The ninth table shows the references.

17. The tenth table shows the appendices.

18. The eleventh table shows the glossary.

19. The twelfth table shows the index.

20. The thirteenth table shows the list of figures.

21. The fourteenth table shows the list of tables.

22. The fifteenth table shows the list of abbreviations.

23. The sixteenth table shows the list of symbols.

24. The seventeenth table shows the list of acronyms.

25. The eighteenth table shows the list of footnotes.

26. The nineteenth table shows the list of endnotes.

27. The twentieth table shows the list of appendices.

Recommendations

Policy

GAO's policy is to recommend changes to entities whenever (1) evidence clearly indicates that certain actions are needed to bring about improvements or correct deficiencies and (2) such actions have not been completed when GAO prepares the product.

In making legislative recommendations, GAO encourages congressional acceptance by making them as specific as possible and including the proposed legislative language as part of the recommendation.

What Are # Recommendations # or Matters for # Congressional # Consideration?

Recommendations are GAO's determination of what responsible officials should do to correct identified deficiencies or to enhance program effectiveness. Recommendations constitute GAO's considered opinion on a situation and reflect its judgment on what should be done about it. Recommendations aim to achieve a greater governmental efficiency on the basis of the findings developed and the conclusions reached.

A fundamental objective of GAO's work is to help the Congress and agencies bring about improvements in government programs, functions, and activities. Toward this end, GAO makes recommendations to decisionmakers to bring about the desired actions. *When a specific course of action is apparent from its work, GAO should recommend it. When more than one action is possible, GAO should present the alternatives with their advantages and disadvantages.*

When warranted by the evidence, GAO may take positions or make recommendations that congressional policy as expressed in statutes or committee reports be changed. Before GAO may recommend such a change, however, the data must be clearly convincing, the situation must be coordinated with the Office of Congressional Relations (OCR), and prior discussions must be held with congressional staff responsible for the subject.

Matters for congressional consideration, rather than recommendations, should be presented when GAO's work does not clearly establish the need for specific action but discloses information that should be considered if congressional action is under consideration and/or taken on a particular issue. Matters for consideration may include the results of GAO's analysis of the advantages and disadvantages of a specific course of action or alternative courses of action.

To Whom Should
Recommendations
Be Made?
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GAO addresses its recommendations to those officials authorized to act on the information provided. Depending on the focus, GAO addresses recommendations to the Congress; individual committees with jurisdiction; agency officials; the President; and, at times, nonfederal governmental entities.

The Congress

In compliance with 31 U.S.C. 719, the Comptroller General makes recommendations to the Congress on legislation; on matters related to the receipt, disbursement, and use of public money; and on other matters related to greater economy and efficiency in public expenditures. Such recommendations should be made whenever GAO's work indicates congressional action is required or desirable.

Recommendations to and matters for consideration by the Congress should be highlighted in nonbasic letters transmitting copies of the product to the congressional committees having jurisdiction over the matters discussed. (See ch. 12.6.)

**Congressional
Committees**

Circumstances may warrant making recommendations to a particular committee or a subcommittee rather than to the Congress as a whole. For example, when a committee or a subcommittee requests GAO to develop legislative recommendations, these should be addressed to the committee or subcommittee chair.

**Executive Branch
Officials**

When executive branch actions are required to improve operations or correct deficiencies, the recommendations generally should be made to the head of the department, agency, or bureau that has immediate responsibility for the activities involved and is in the best position to take action.

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For example, a recommendation that the Secretary of the Army comply with the Department's regulations for providing essential services to its civilian employees stationed in foreign countries should be made to the Secretary of the Army and not to the Secretary of Defense.

Nonbasic letters to an agency head should point out the requirements for a 31 U.S.C. 720 response (see ch. 12.6) and should not restate the recommendations.

Recommendations calling for action by an Inspector General (IG) should be addressed directly to the IG and not to an agency head to reinforce the concept of IG independence. GAO should ask the IG for a response to its recommendations, but GAO may not cite 31 U.S.C. 720 requirements as they do not apply in this situation.

The President

In rare cases, recommendations may have to be addressed to the President of the United States if they are vital to resolving significant national and/or international issues. Such recommendations should be brought to the Comptroller General's attention at the biweekly Reports Review Meeting. The reports and the nonbasic transmittal letters should be prepared for the Comptroller General's signature.

Nonfederal Government Entities

At times, GAO may see the need to highlight issues that cannot be resolved effectively by federal agencies but could be handled by state or local government entities. In such cases, GAO makes recommendations to the nonfederal governmental entities. Before drafts are released for comment, they should be discussed with the Comptroller General during the biweekly Reports Review Meeting.

The transmittal letters should ask for a response but should not cite 31 U.S.C. 720 since it does not apply.

What Characteristics Should Recommendations Have?

GAO audits/evaluations strive for improving government operations, saving tax dollars, and providing better service to the public. As such, *GAO must try to present recommendations that will prompt the agency or the Congress to act on them.* The manner in which recommendations are presented greatly contributes to successful implementation.

Action-Oriented

To be effective, *GAO products should contain quality recommendations that are action-oriented, convincing, and well-supported and provide impetus for agency implementation of the proposed actions.* To be considered action-oriented, recommendations should be:

- *Properly directed.* Recommendations should be directed to those authorized to act on them.
- *Clearly identified.* Readers should have no doubt that GAO made recommendations. Recommendations should be clearly labeled as such, not obscured by the text.
- *Specific.* Recommendations should specify just what action should be taken.
- *Convincing.* Recommendations should be well-supported by the facts and should flow logically from them.
- *Significant.* The findings and the recommendations must clearly demonstrate that acting on the recommendations will

improve operations, safeguard assets, or bring the agency into
compliance with laws and regulations.

• *Positive in tone and content.* Positive, constructive statements
are more likely to get action than negative ones.

Effective To be effective, *recommendations must identify action that will*
correct identified problems or cause significant improvements.
Effective recommendations

• deal with the underlying cause(s);

• are feasible;

• are cost-effective; and

• consider alternatives, when necessary.

Other Suggestions

Staff carefully should choose the words used to express the recommendation and should

• use the words "We recommend..." so that the reader will have no doubt that GAO is making a formal recommendation;

• state the rationale for recommending one alternative over other possible solutions;

• give the pros and cons of alternative solutions if the evidence does not show that one is clearly better; and

• avoid expressions such as "immediately," "without delay," and "as soon as possible."

Appropriate Placement

Ideally, recommendations should follow the discussions of specific findings and conclusions and should serve as the climax to a thorough, logical, and convincing case for making needed improvements or corrections. But when numerous recommendations are being made or findings are cumulative and lead to a broader solution, recommendations may be presented in a separate section or chapter. In these situations, brief summary statements generally should precede the recommendations so that they will be clearly understood.

What Are
the Special
Considerations?
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Because GAO recommendations can significantly affect government operations, staff should consider their full implications before finalizing the product. Several key issues require special consideration before making recommendations. The General Policies/Procedures Manual (GPPM), page 9.1-7, provides details on these issues, which are as follows:

- legislative recommendations,
- higher funding levels and priorities,
- offsetting costs,
- individual tax data,
- computer matching,
- disciplinary actions,
- adjustments to contract prices, and
- applicability to internal GAO operations.

Also, GPPM, chapter 9.1, appendix II, includes very specific requirements to be met before staff may recommend use of tax data by agencies other than the Internal Revenue Service.

**Legislative
Recommendations**

Recommendations that provide for either modifying existing or proposing new legislation should specify what changes GAO believes are necessary and should generally be accompanied by proposed legislative language. By being specific, the recommendations should be better accepted and more promptly acted upon. Specific language also aids in following up on actions taken on the recommendation.

As soon as it is apparent that evidence warrants a legislative recommendation, staff should consult with the Office of the General Counsel (OGC), OCR, and staff of the cognizant congressional committees to help identify potential controversy, sensitivity, and committee action planned or under way. Staff should include an OGC representative in any meetings with congressional staff.

In concert with OGC, staff should decide whether specific legislative language should be drafted after considering

- **how complex the legislative changes would be and how much time would be required for preparing draft language,**
- **whether or not the objectives could be reached in more than one way,**
- **whether or not a complete legislative package would have to address issues beyond the scope of the GAO review,**
- **what the established or pending positions of the relevant congressional committees are,**
- **how likely it is that recommended legislation will be enacted (a factor only when substantial drafting effort is required), and**
- **whether or not the committees will welcome language provided by GAO.**

Disagreements between GAO divisions and OGC should be resolved by the Assistant Comptroller General for Planning and Reporting.

Legislative language should be included in the recommendation section of the body of the product. If the language is extensive or complicated, then it may be included in an appendix with references in the body.

If OGC cannot prepare specific language in time for inclusion in the product, staff should include a statement in the executive summary and body of the product that language is being prepared and will be furnished to the committees later. Staff should consult with OCR to determine how to communicate the language to the committees.

If specific language is not prepared, staff should document the reasons in a short memorandum in the final product review package sent to OGC.

What Happens to GAO Recommendations?

31 U.S.C. 720 requires agencies to submit written statements to the House and Senate Appropriations Committees, the House Committee on Government Operations, and the Senate Committee on Governmental Affairs explaining actions taken or planned in response to GAO recommendations made to agency heads. Office of Management and Budget (OMB) Circular No. A-50 requires that similar statements be provided to the Director, OMB, with copies sent to GAO. GAO's copies are forwarded to the head of the appropriate division for use in followup activity.

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Recommendation followup is a continuous process focused on encouraging implementation. But at least twice a year—in the spring and the fall—GAO determines the status of actions taken on its open recommendations. It reports the results of the fall followup to the Congress in the Comptroller General's annual report on the Status of Open Recommendations. (See GPPM, ch. 9.2, for information on the followup procedures and ch. 12.21 of this manual for information on the annual report.)

Key Responsibilities

Signers of GAO products are responsible for ensuring that recommendations are developed and are communicated in accordance with this chapter.

Issue area directors are responsible for developing, coordinating, and communicating clear and convincing recommendations that logically flow from the evidence presented in the product.

Each issue area director is responsible for ensuring that OGC reviews the draft product and approves the wording of the legislative recommendations.

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Related Materials

General Policies/ Procedures Manual

Chapter 9.0, "Findings, Conclusions, Recommendations, Followup, and Accomplishment Reporting—Policy Summary."

Chapter 9.1, "Procedures for Developing Findings, Conclusions, Recommendations, and Matters for Congressional Consideration."

Chapter 9.2, "Procedures for Recommendation Followup."

Other Publications

How to Get Action on Audit Recommendations (GAO/OP-9.2.1).

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Second main paragraph of text, continuing the faint, illegible content.

Third main paragraph of text, appearing as a block of faint, illegible characters.

Fourth main paragraph of text, consisting of faint, illegible lines.

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Agency Comments

Policy

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The government auditing standards require that the views of responsible officials be sought on audit results. Therefore, GAO will, to the extent practicable, give agencies and other directly affected parties the opportunity to provide advance comments, preferably in writing, on issues to be addressed in GAO products.

Why and How Are Agency Comments Obtained?

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GAO provides agencies and other affected parties an opportunity to comment on the facts disclosed by GAO's work and the implications that flow from them. Obtaining comments can enhance the usefulness of the final product to readers by ensuring accuracy and provide additional assurances that GAO is being as objective as possible. Obtaining the views of agency officials also helps GAO meet the government auditing standards.

For all assignments, issue area directors or regional managers must hold exit conferences with agency officials at levels sufficiently high in the organization to promote assurance on the correctness of information covered in GAO products. In addition, it is GAO's policy to obtain written comments on draft products when the issues are very sensitive or controversial, significant disagreements exist, or the officials cannot speak for the agency.

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Issue area directors should discuss GAO's policy of obtaining agency comments and the benefits of doing so with requesters. The issue area directors should explain that these discussions with agency officials, such as exit conferences, are considered an integral part of the fieldwork necessary to assess the accuracy of GAO's findings. Additionally, issue area directors should explain GAO's policy when written comments are deemed essential.

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If requesters strongly object to obtaining written agency comments, issue area directors should discuss this matter with division management and, as appropriate, raise the matter with the Comptroller General. While GAO will generally honor requesters' wishes, such decisions depend on the assignment significance, controversial aspects, and general impression obtained during the exit conferences.

Exit Conferences

GAO's policy is to discuss the preliminary results and implications of its work at successively higher levels within affected organizations throughout assignments. These discussions help ensure that GAO's

evidence is accurate and complete. They also provide insights that help GAO formulate appropriate conclusions and recommendations and can reduce the time involved in obtaining and evaluating written agency comments.

Exit conferences should be held with top officials of all agencies or major locations (field or headquarters) where GAO performed significant amounts of work. To make exit conferences as productive as possible, GAO managers responsible for the work (issue area directors, regional managers, and assistant directors) should agree on the timing, issues to be discussed, and the participants. They should emphasize the importance of having the right agency officials attend the conference, those that can speak on behalf of the agency as well as those that can take corrective action on GAO's recommendations.

To help ensure that exit conferences meet GAO's objectives, staff should consider giving agency officials a statement of facts, a work summary, or similar material describing the results of GAO's work in sufficient detail to be helpful to the agencies. Staff should limit these materials and discussions to the organizations' areas of responsibility.

While conducting exit conferences, issue area directors or regional managers, or their designees, should do the following:

- Seek agency agreement on the facts and obtain a clear understanding of any disagreement on them.
- Obtain agency views on identified problems and the implications that flow from them.
- Explore options to resolve concerns disclosed by GAO's reviews. These options also will help GAO develop recommendations.
- Give agency officials an opportunity to provide any additional information, factual material, or explanations that they believe are pertinent to the issues being reported.
- Determine whether the agency participants' comments constitute the official agency views. This may become an important factor in deciding whether written comments will be necessary.
- Notify agency officials when GAO decides not to obtain written comments on the draft.

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Agency Comments

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When GAO believes that exit conference results sufficiently presented agency views, issue area directors, in consultation with division management, may decide that there is no need to send a draft to the agency for review and comment. In these situations, the issue area directors will ensure that the senior agency official who attended the exit conference is notified of GAO's intention to issue the product reflecting the comments provided at the exit conference. In addition, GAO's final product will include the date of the conference, the titles of the top attending agency officials, and a balanced and complete discussion of the pertinent agency views expressed at the meeting.

Documentation

Staff should document fully the results of exit conferences for the workpapers and include copies in the master product folders. If no written comments will be requested, staff should include copies of the exit conference documentation in signature packages.

This documentation should state

- the names and positions of the persons attending the conferences and whether their comments represent the official agency position;
- the issues discussed, including facts and potential conclusions or solutions;
- any additional information provided by the agencies to support or refute GAO positions (GAO should verify the disputed facts and disclose the circumstances in the final products);
- agreements reached;
- areas of disagreement and an explanation of the agencies' rationale; and
- proposed agency actions.

For very important or sensitive matters, GAO should consider having its documentation of the exit conference reviewed by agency officials and initialed as to accuracy.

**When Are Written
Comments Needed?**

Obtaining written comments on draft products is especially important when the issues involved are very sensitive or controversial or when products include recommendations for action by agency heads or the Congress that are particularly wide-ranging.

On congressional request assignments, GAO advises requesters when it believes the circumstances warrant written comments and seeks agreement on specific approaches to be followed. Staff should not avoid obtaining written comments by suggesting to the requesters that the products will be delayed if comments are sought. Obtaining written comments should be determined on the merits of the situation rather than any additional time it may take to get the comments and address them.

When the issue area director decides that it is reasonable to issue products without getting written comments, the cognizant Assistant Comptroller General should be notified of the decision. Examples of conditions under which an issue area director may determine that getting written comments will not appreciably enhance the product and may not be necessary include the following:

- During the exit conference, responsible agency officials agreed with the facts as developed by GAO and indicated that their comments at the exit conference constitute the official agency position.
- For less sensitive or controversial reports or those that do not include a particularly wide-ranging recommendation, the issue area directors may determine that the exit conferences provided reasonable assurance as to the agencies' position.

If, due to urgency or other reasons, the requesters ask GAO to issue a product without obtaining written comments, GAO generally honors such requests. In such cases, however, the issue area directors must be satisfied that GAO has taken the necessary steps, including holding exit conferences with responsible officials, to ensure that

- GAO's report is factually correct and objectively presented and
- any conclusions or recommendations are appropriate under the circumstances.

When Are Drafts Ready for Agency Comments?

Before draft reports are released for external review and comment, issue area directors are responsible for ensuring that

- the drafts have been referenced in accordance with the "Referencing" section of chapter 12.13;

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Agency Comments

- all required reviews within the originating divisions or offices have been completed, any necessary internal coordination with other GAO divisions and offices has been accomplished, and all substantive issues have been resolved;
- the Assistant Comptroller General for Planning and Reporting (ACG/P&R) has been notified of any unusually controversial or especially sensitive matters concerning the drafts and, if requested, has been provided advance copies of the drafts;
- the Office of the General Counsel has cleared draft products containing legal issues, including issues in litigation, interpretations of legal requirements, and legal conclusions based on facts disclosed through GAO's work;
- drafts to be provided to affected persons or organizations outside the federal government generally do not contain criticisms of or conclusions about agency actions that could seriously interfere with ongoing agency initiatives or information that could hamper legal proceedings;
- external copies include original Draft Report Cover Sheets (GAO Form 515) (see p. 12.4-7 for sample) and each page is stamped "draft"; and
- classified, sensitive, or restricted reports are transmitted in accordance with chapter 12.15.

GAO sends agencies and other directly affected parties discussed in products copies (or portions thereof) of drafts for comment. Additionally, GAO, if requested, also may agree to send copies of drafts to requesters when they are sent to the agencies for comment. In some instances, GAO may decide to send copies of drafts to legislative sister agencies if this would enhance the level of coordination between the agencies.

On congressional assignments requested by multiple requesters, GAO must provide drafts to *all* requesters at the same time if copies are given to any one requester. GAO should make the distribution.

Draft reports prepared for external review must be accompanied by transmittal letters signed by issue area directors responsible for the work. Draft report recipients are advised that these reports are not final and are subject to change. Accordingly, recipients are cautioned to avoid releasing the drafts prematurely.

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While the law permits up to 30 calendar days to obtain agency comments, issue area directors should consider shorter time frames when possible. In fact, if the exit conferences are successful, both GAO and the affected agencies will be aware of the areas of disagreement and/or sensitivity and a full 30 days should not be necessary to develop agencies' responses. By allowing fewer than 30 days, GAO generally is able to obtain the comments and still meet requesters' time frames.

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In rare instances, extensions may be granted beyond the 30 days if division management decides that extensions would benefit the product and not significantly delay its issuance. (See p. 12.6-2 for information on requests for extensions.)

How Should Comments Be Included in Products?

When agencies or directly affected parties provide comments within the requested time frames, GAO should evaluate the comments and incorporate them in final products as quickly as possible. Prompt action also helps ensure currency of the products.

Staff should verify any additional information provided during the exit conferences or in conjunction with written comments or data challenged by the agencies that materially affects the products. *In those rare cases where time did not permit this verification, the fact that GAO did not verify the data must be stated.*

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GAO expects that its products accurately portray exit conference results and the content of agency comments. Issue area directors should (1) disclose the key areas discussed, (2) disclose whether the agencies agreed with the facts and/or possible solutions, and (3) not overly generalize agency positions. In addition, the titles of the key persons with whom GAO met should be identified to provide readers with an appreciation of how much reliance may be placed on agency comments.

In incorporating agency comments, issue area directors should ensure that

- GAO's evaluation does not misstate or distort the comments by taking sentences or phrases out of context,
- the products specify the conclusions and recommendations to which agencies agreed or disagreed,
- the products do not ignore or skip comments because they are particularly difficult to address, and

- comments are attributed to appropriate level agency officials.

Care must be taken when generalizing agency acceptance or disagreement with GAO's findings, conclusions, or recommendations. Staff should not mislead readers into believing that agencies agreed with entire products when, in fact, they might have disagreed with some of the information or might not have seen the proposed recommendations.

Staff need not include copies of minor technical or editorial comments that agencies send in a separate attachment to comments. When such comments are part of the substantive comments, they may be included, but no explanation of their disposition is necessary. Appropriate changes, however, should be made to the products.

If parties other than those requested to provide comments do, in fact, provide them, staff should consider the comments, but copies generally do not appear in the products.

In addressing agency comments, staff should not use the term "official" to distinguish between oral and written comments. *GAO considers both oral and written comments to be official when agency officials with whom GAO meets speak on behalf of the agencies.*

Depending on whether GAO is issuing chapter or letter reports, staff need to incorporate agency comments in one or more places in products.

While many variations exist, the situation regarding agency comments is usually one of the following:

- GAO's exit conference has been sufficient and no written comments will be requested.
- GAO has determined that written comments should be obtained, and the agency either has not provided them on time or has not responded and GAO then needs to summarize the exit conference results.
- GAO has determined that written comments should be obtained. In those rare cases where GAO is not successful in convincing the requester of the desirability of written comments, GAO will, with approval of management, respect the requester's wishes, but this must now be disclosed in the report.

Appendix I provides suggested language for incorporating agency comments in the executive summary and the objectives, scope, and methodology sections of products.

Executive Summaries

Executive summaries should include "Agency Comments" sections that summarize agency positions on GAO's products. They should disclose the extent of agency agreement with findings, conclusions, and recommendations. (See ch. 12.7.)

Objectives, Scope, and Methodology Sections

These sections should name the organizations from which GAO requested and received comments and should discuss which aspects of the work such comments cover. If written comments were provided on the drafts, the sections should disclose that officials commented on tentative findings, conclusions, and recommendations.

Report Body

Agencies' or directly affected parties' concurrence in products' messages help support the products' validity and can indicate progress in resolving identified problems. In these instances, GAO's evaluations of the comments need not be discussed extensively and may be incorporated directly in the body of the text without side captions. The evaluations should recognize the concurrence and identify how the corrective actions planned or in progress will satisfy the recommendations and whether GAO evaluated the adequacy of the actions.

If GAO obtained written comments on the drafts and these comments generally disagreed with GAO's position, more extensive discussion is necessary. To address these comments, the products may include separate sections captioned "Agency Comments and Our Evaluation." When GAO obtains similar comments from directly affected parties, the sections should be titled "Comments and Our Evaluation."

These sections summarize the substance of the comments, and GAO's response and should appear as close as practical to the particular discussions to which they relate, generally after the chapters' conclusions and recommendations. On occasion, comments and GAO's evaluation may be presented at the end of the reports in separate chapters if this would be of most use to readers.

The following guidelines should be kept in mind in addressing the comments:

- Critical comments must be effectively rebutted, or GAO's position must be presented more persuasively; that is, the same position

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should not be restated but should be phrased differently, and factual support to convince readers should be provided.

- A dispassionate, explanatory tone—not argumentative and/or sarcastic—is most convincing and should be maintained.
- When an agency presents persuasive arguments that validly refute the draft or aspects of it, GAO should modify its position and may want to consider dropping the portion in question. GAO should explain in the final product the extent of revision based on the new information.
- An agency's promise of corrective action should not be accepted as justification for dropping a significant point or related recommendations. Such recommendations, however, should reflect the agency's intentions. GAO must be satisfied that such promises did get implemented properly and such action corrected the situation. Systematic followup on recommendations is covered in General Policies/Procedures Manual, chapter 9.2.
- Opposition to the issuance of a report will be considered, but GAO's decision must be made in light of its basic reporting responsibilities. Strong opposition to the release of a report should be brought to the attention of the ACG/P&R and the Comptroller General's biweekly Reports Review Group before the product is completed.
- When key facts and significant new information are provided, the preferred treatment is to interweave them throughout the applicable sections of the report to ensure as current and accurate a report as possible.

Appendix

Entire copies of agency comments may be included as an appendix to the report if the issue area director determines that the comments are responsive to the issues at hand. (See ch. 12.12.)

How Should Late Comments Be Handled?

If comments are not received within the time allowed (including any authorized extension) and presenting and evaluating the comments would delay product issuance without significantly improving accuracy, the products should move promptly to final processing. The final reports should reflect this decision.

If the comments are received late but before the final products have been issued, the issue area directors should evaluate their effect on the message. If the comments strongly disagree with the facts or

positions taken by GAO and/or will significantly improve product utility or accuracy, they should be incorporated as expeditiously as possible.

When comments are received after the reports have been issued, the issue area directors should consider what further action is needed. In some cases, it will be appropriate to prepare supplemental reports to address the comments. If GAO does not issue supplemental products, the requesters should be provided copies of the comments.

Key Responsibilities

Issue area directors or regional managers are responsible for
ensuring that the views of agency officials and other affected parties
are fully considered before issuing products. Issue area directors or
regional managers should ensure that agency heads are notified
before holding exit conferences and that appropriate persons attend
the conferences. Issue area directors, regional managers, or
members of the issue area teams should attend all exit conferences.

Related Materials

General Policies/
Procedures Manual

Chapter 14.1, "Agency Relations—Executive Agencies and Other Governmental Entities."

GAO Form

515, Draft Report Cover Sheet.

Appendix I: Suggested Report Language for Agency Comments

Note: The following suggested report language should be included in the objectives, scope, and methodology section to disclose how GAO obtained comments. The executive summary should include similar language except for the bracketed portions.

Situation

Suggested language

GAO obtained written comments

"The Department of _____ provided written comments on a draft of this report. These comments are presented and evaluated in chapters ____ and ____ [and are reprinted in appendix ____]."

GAO obtained adequate comments at an exit conference and decided not to request written comments

"GAO, in an exit conference attended by responsible officials^a of the Department of _____, discussed preliminary findings (and conclusions and recommendations if they were discussed) in this report. Their comments are presented and evaluated in chapters ____ and ____."

Requester preferred no written comments

- With substantial agreement at exit conference

"We discussed the results of our work (specify whether facts, potential conclusions and solutions, or any combination was discussed) with responsible agency officials^a and have incorporated their comments where appropriate. These officials generally agreed with our (specify what was agreed with, such as findings and conclusions)."

- With differences of opinion regarding the facts at the exit conference

"We discussed our preliminary work results (specify what was discussed) with responsible agency officials^a and have included their comments where appropriate. These officials did not fully agree with our positions, as discussed in chapters ____ and ____ . (Explain how GAO responded to the disagreement.) In accordance with the requester's wishes, we did not obtain written comments on a draft of this report."

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Agency Comments

GAO requested written comments but received none

"We requested written comments from the Department of _____, but none were provided. We obtained the agency's views during an exit conference and have discussed them in chapters _____ and _____."

GAO received written comments after the time allowed (including any authorized extension) and presenting and evaluating the comments would delay issuing the product

"GAO received written comments on this report from the Department of _____ after the 30 calendar days specified by law (and any approved time extensions); therefore, they have not been reproduced in the report. Agency views, however, are similar to those that were expressed in the exit conference, which are discussed in chapters _____ and _____."

***Be as specific as possible; use titles, when possible, to give the reader a better appreciation of the level of participants.**

Additional Product Material

Policy

GAO, as appropriate, provides the users of its products with supplemental information. This additional information, which follows the text of the product, may include appendixes, a glossary, a bibliography, and a list of related GAO products.

When Should Additional Material Be Included?

To benefit readers interested in obtaining more detailed information about an issue discussed in the text of a GAO product, additional supplemental material may be included. As suggested by the term "supplement," this additional material should not be necessary for readers to understand the product's main message. For example, the details of a complex methodology or sampling plan may best be presented as an appendix while an overview of the approach is presented in the objectives, scope, and methodology section.

If used, additional material should be presented in the following order and listed in the table of contents:

- Appendix(es).
- Glossary.
- Bibliography.
- Related GAO products.

How Should Additional Material Be Labeled?

The following table summarizes the headings to be used when including additional material in GAO products.

<u>Item</u>	<u>Heading</u>
Exhibits	Appendix ____, Title of exhibit
Agency comments	Appendix ____, Comments From _____
Contributors	Appendix ____, Major Contributors to This Report
Definitions	Glossary

Bibliography

Bibliography

Related products

Related GAO Products

How Should Appendixes Be Presented?

Format

GAO uses appendixes to include additional reference or supporting data that are included as a matter of GAO policy or for the convenience of readers. *This material should be supplemental and not necessary for an understanding of the product.*

Appendixes must be numbered in roman numerals and, to the extent possible, should conform to GAO style or a style consistent with the remainder of the product. If there is only one appendix, it may be labeled "appendix" or "appendix I."

No specific order of presentation is suggested except that the appendix listing major contributors should be the last numbered appendix and should precede the glossary, bibliography, and the list of related products.

Examples of material that may be included as appendixes include exhibits, copies of agency and contractor officials' comments on matters discussed in the product, and a list of major contributors.

Exhibits

Exhibits, such as copies of key documents or evidence to support GAO's results or to demonstrate their significance, may be included as appendixes. Exhibits include, but are not limited to,

- detailed information on the objectives, scope, and methodology of an assignment;
- detailed explanations of issues or background discussed in the text;
- list of locations visited, documents reviewed, persons interviewed, etc.;
- tables and figures;
- legal citations or Public Laws;
- chronology of events; and
- sample documents, such as questionnaires used.

In rare situations, copies of congressional request letters may be included as appendixes if they contribute to the readers'

understanding of the assignments. If included, any differences between the request letters and the actual assignment objectives addressed must be fully explained in the objectives, scope, and methodology sections.

Agency Comments

If, in GAO's opinion, the agency's written comments are responsive to the issues at hand and contribute to the readers' understanding of the product, the entire text of written comments may be included as an appendix. This option may include comments resulting in dropped or modified points or positions.

Written agency comments might not be included as appendixes in GAO's final products in the following situations:

- They are numerous or voluminous in relation to the size of the products or are nonresponsive. Any material changes resulting from these comments, however, should be explained. Written comments received from many different sources may be too voluminous to include in total in the final products. A reasonable effort, however, should be made to reprint the most significant and representative ones, and the products should indicate that all comments are available on request.
- They contain information that is not permitted to be made public and cannot be easily deleted. In such cases, special care should be taken to present the substance of the comments in the product body. (See ch. 12.11.)

Major Contributors and Guidelines for Naming Them

An appendix should be included in unclassified products to list those GAO employees who made major contributions to that product or related assignment. (See app. I for format.) This appendix is intended to

- recognize individuals by name, title, and unit affiliation who have made key contributions to a product and/or an assignment and
- increase accountability of and ownership by individuals responsible for and working on a product and/or an assignment.

Although the transmittal letter includes the name and telephone number of GAO's primary focal point, in some instances, issue area directors may choose to provide telephone numbers in the list of contributors for the associate or assistant directors if readers would be better served by having additional contact points.

The following guidelines should be used in deciding which format best accomplishes the intended objectives and how many

contributors should be listed.

- Normally, the significance of a person's contribution, not his or her position in the assignment's hierarchy or length of time on the assignment, should be a determining factor as to whether that person should be identified. Clearly, no minimum or maximum length of time or number of staff-days automatically qualifies someone to be named as a major contributor. For example, a technical specialist may spend only a few days on an assignment and make a significant contribution, thus deserving recognition as a major contributor.
- The number of individuals listed generally should be kept to a minimum, particularly on short reports. Managers should avoid the perception of large numbers of staff working on limited or narrowly focused efforts. This could be misinterpreted as indicating that GAO has excess resources.
- Non-GAO staff members should not be listed.

When a product is sent for final review, the appendix showing who is to be named should be included. Generally, the evaluator-in-charge and the assistant director or regional representative recommend who should be listed because they are closest to the assignment and know the relative contributions made by staff. The issue area director or regional manager, as appropriate, should review the recommendations and finalize the list. The issue area director or audit team should coordinate the final list with participating units.

Staff below the evaluator-in-charge level may choose not to be named in a product. The individual staff member is responsible for informing the issue area director or regional manager if he or she wishes to be excluded. As a matter of courtesy, such requests should be honored and will not be held against the individual.

In those products where highly technical or unfamiliar terminology is unavoidable, a glossary may help readers understand the material presented. A glossary provides an alphabetical list of the important technical or unfamiliar terms used and their definitions. These terms should also be explained in the text—as part of the narrative or as a footnote—the first time they are used.

If used, the list of terms to be defined should be labeled "Glossary" and not "Definitions." They should not be labeled as an appendix.

How Should a Glossary Be Presented?

How Should a Bibliography Be Presented?

A bibliography is a list of books or articles pertinent to the issue being addressed in the product. A bibliography may be useful in those products that are highly technical or controversial to provide additional information or support for GAO's position.

A bibliography may range from a simple list of book or articles to a detailed annotated listing that appraise the entries. The material to be presented should be in the standardized format established by Words Into Type and GAO's Editorial Style Manual.

If used, the bibliography should be labeled "Bibliography" regardless of whether the material is citation information only or an annotated list. It should not be labeled as an appendix.

How Should Related GAO Products Be Presented?

To expand a user's awareness of previously issued GAO products and to facilitate ordering copies of them, an optional "Related GAO Products" list may be included. *The products listed should be closely related to the product to be issued, and staff should ensure that those listed are relevant, current, and accurate.* They should be potentially of interest to the same general audience and should contribute to the audience's appreciation of the scope and the depth of the work undertaken by GAO to assess the issue at hand.

On an exception basis, such as the case of a capping report, the list may exceed one page if the division head concurs that readers must be aware of more GAO products than may normally fit on one page. This longer list still should be in the same place in the product as the one-page list.

Guidelines for Listing Related Products

The "Related GAO Products" page should be prepared according to the following guidelines:

- The one-page list, when used, is included on the last page opposite the inside back cover.
- The citations will be in standardized format and may include chapter and letter reports, testimony, and staff studies. Generally, correspondence is not listed because of the narrower issues addressed.
- Products should be listed in reverse chronological order, with the most recent products listed first, and should not be segmented by product type.

- Products listed should contain relevant, current, and accurate information in relation to the product being issued. This means that the products to be listed generally should not be older than 2 to 3 years.
- Classified products must not be listed, since they are unavailable to the public.
- If a product includes several volumes or supplements, only the primary product needs to be listed.
- Products footnoted in GAO products need not be listed in the related products section merely because they were cited in the text.
- Products listed are not limited to those of the issuing division. Any product that is directly relevant to the subject at hand should be included.

Format for Listing Related Products

The citations should be presented in standardized bibliographic format and in the GAO style. (See app. II for sample of the bibliographic format.) This section is listed as the last item in the table of contents before the list of abbreviations.

Key Responsibilities

Issue area directors are responsible for ensuring that all additional material included in GAO products is appropriately presented and meets the intended purpose of being supplemental to rather than required for an understanding of the text of the product.

Division and office writers-editors and reports analysts are responsible for ensuring consistent application of the policies and procedures in this chapter.

Related Materials

Other Publications

Words Into Type, third edition.

Editorial Style Manual, Publishing and Communications Center (formerly the Office of Publishing and Communications), Office of Information Management and Communications.

**Appendix I:
Sample Page for
Listing Major
Contributors to
GAO Reports**

Appendix III

Major Contributors to This Report

**National Security and
International Affairs
Division, Washington,
D.C.**

**Michael E. Motley, Associate Director
Kevin Tarsney, Assistant Director
Rose M. Johnson, Assignment Manager
Edward D. Cole, Evaluator**

**Office of the General
Counsel**

**William T. Woods, Assistant General Counsel
Raymond J. Wyrach, Senior Attorney**

**Los Angeles Regional
Office**

**Larry W. Aldrich, Evaluator-in-Charge
Thaddeus S. Rytel, Jr., Site Senior**

Appendix II:
Sample Page for
Listing Related
GAO Products

Related GAO Products

- Occupational Safety & Health: Worksite Safety and Health Programs Show Promise (GAO/OSHD-82-81, May 19, 1982).
- Occupational Safety and Health: Options to Improve Hazard-Abatement Procedures in the Workplace (GAO/OSHD-82-104, May 12, 1982).
- Occupational Safety & Health: Employers' Experiences in Complying With the Hazard Communication Standard (GAO/OSHD-82-088, May 8, 1982).
- Occupational Safety and Health: Penalties for Violations Are Well Below Maximum Allowable Penalties (GAO/OSHD-82-44, Apr. 6, 1982).
- Occupational Safety and Health: Worksite Safety and Health Programs Show Promise (GAO/OSHD-82-15, Feb. 26, 1982).
- Occupational Safety & Health: OSHA Action Needed to Improve Compliance With Hazard Communication Standard (GAO/OSHD-81-4, Nov. 26, 1981).
- Occupational Safety & Health: Worksite Programs and Committees (GAO/OSHD-81-4, Nov. 6, 1981).
- OSHA's Oversight of Federal Agency Safety and Health Programs (GAO/OSHD-81-31, May 16, 1981).
- Occupational Safety & Health: OSHA Policy Changes Needed to Confirm That Employers Abate Serious Hazards (GAO/OSHD-81-35, May 8, 1981).
- Occupational Safety & Health: Inspectors' Opinions on Improving OSHA Effectiveness (GAO/OSHD-81-87, Nov. 14, 1980).
- Occupational Safety & Health: Options for Improving Safety and Health in the Workplace (GAO/OSHD-80-088, Aug. 24, 1980).
- How Well Does OSHA Protect Workers From Reprisals: Inspector Opinions (GAO/OSHD-80-4, Nov. 16, 1980).
- Occupational Safety & Health: Assuring Accuracy in Employer Injury and Illness Records (GAO/OSHD-80-23, Dec. 30, 1980).

Ensuring Product Quality

Policy

GAO's policy is to ensure that all its products will be of the highest possible quality and that they accurately and objectively communicate the results of GAO's work. Divisions and offices must have sound systems of quality control to ensure that all external products meet GAO standards.

While quality should be built into all phases of the job, this chapter focuses on two of GAO's principal quality control processes—referencing and product review.

What Is Referencing?

Referencing is an important quality control step in GAO's process whereby a professionally competent and independent individual traces facts, figures, dates, etc., from GAO draft products to the supporting workpapers. This individual, or referencer, also ensures that sufficient credible evidence has been presented to support the conclusions and the recommendations flowing from such data.

Before they are released, all GAO products should be independently referenced or the files documented to show which other quality assurance steps have been taken.

Full referencing is the preferred method for all GAO products. But in those rare cases when full referencing is deemed impractical, the cognizant issue area directors should satisfy this objective through other quality assurance steps. For example, issue area directors may use selective referencing supplemented with reviews by independent experts. When such alternative steps are used, they should be documented and included in the explanatory memorandum, if used.

Selective referencing, at a minimum, includes verifying the

- accuracy of any quantitative data presented and
- support for those statements of fact that are critical to the arguments being presented.

When selective referencing is used due to time constraints, the issue area director should consider performing full referencing while the draft report is with the agency for comment or being revised on the basis of oral comments.

The issue area director must alert the proposed signer(s) of the products or presenter(s) of the testimony if full referencing was not done and describe the rationale, as well as any supplemental methods used to support this decision. For products to be signed by the Comptroller General or a division or office head, the issue area director should include this information in the director's explanatory memorandum. (See ch. 12.14.) For each product, the issue area director must clearly document the referencing option used in the master product folder and the signature package.

Referencer Qualifications

A referencer should have at least 3 years of GAO experience and should be professionally competent to do the particular referencing assignment. He or she should be selected on the basis of independence, objectivity, experience, analytical ability, and knowledge of the rules of evidence and of GAO's reporting policies and standards. To ensure independence, the referencer should not have been directly associated with the work on which the product is based.

Referencing Checklist

A referencing checklist is included as appendix I and may be used by managers, evaluators-in-charge, and referencers to assist in the referencing process.

What Should Be Done to Prepare for Referencing?

To ensure that the product is ready for referencing, the evaluator-in-charge or the senior regional person should be able to demonstrate to the referencer that the following steps have been taken:

- The draft has been adequately indexed to the workpapers.
- The draft has been indexed to summary or lead schedules where appropriate.
- The workpapers supporting the draft have been footed and verified.
- All workpapers, prepared by the evaluator-in-charge or the senior regional person, have been reviewed and signed off on by the assistant director or the assistant regional manager, as appropriate.
- Hard copies of key computer-assisted schedules that support the facts and the figures in the draft report have been printed, reviewed and approved, and appropriately cross-indexed. As sufficient levels of computer hardware and software become available, hard copies of documents may become unnecessary.

When the assistant director or the assistant regional manager completes the review of the draft and determines that it is ready for referencing, arrangements should be made for selecting a referencer. By ensuring the adequacy and the readiness of the draft and the workpapers, the referencing process should be facilitated and fewer referencing comments should be generated.

Although divisions and offices vary in their procedures for selecting referencers and for organizing that function, some units have created centralized referencing to facilitate the process. Centralization generally can enhance the process by better ensuring the independence of the referencers and reducing the time required to learn the skills necessary for effective referencing. Additionally, detail to a rotational referencing assignment could be a valuable experience for staff members.

What Are the Referencer's Responsibilities?

The referencer serves as a key quality control for ensuring that the product meets GAO's reporting standards, and, therefore, he or she protects the Comptroller General and those responsible for signing the product. Specifically, the referencer ensures the quality of the product for the issue area director or the regional manager. To fulfill this responsibility, the referencer must have independence and the tools necessary to verify the accuracy and the validity of the information in the product. If a referencer believes that his or her independence has been compromised by restrictions, he or she should alert the issue area director or the regional manager.

The referencer helps determine whether the product complies with all GAO reporting policies, standards, and requirements regarding the product's accuracy and support. To do so, the referencer is responsible for independently verifying the following:

1. Workpapers have been reviewed by an appropriate-level supervisor to provide a basis for accepting the contents.
2. Every figure and statement of fact has been correctly reported. To verify this, the referencer must examine satisfactory evidence in the workpapers or perform necessary mathematical or clerical checks. This includes:
 - Checking each figure or statement of fact for consistency within the product and with the supporting sources. Generally, the referencer need not go beyond the top schedules of the workpapers, although he or she should check selected critical items to detailed workpapers. The referencer should

understand, however, the rationale and the methodology for preparing the top schedules and should be satisfied that the rationale and the methodology are appropriate.

- Independently verifying the accuracy of each total, percentage, or similar figure in the product.
- Checking any facts and figures carried forward from a previously issued product to the current product to make sure that they agree or that any discrepancies have been adequately explained and supported.

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3. The findings are adequately supported by workpapers, and the conclusions and the recommendations flow logically from that support. The referencer should also be alert for pertinent evidence in the workpapers that either contradicts or calls into question facts or statements in the report (negative assurance). Such observations should be noted on the Referencing Review Sheet (GAO Form 92).

4. Draft products used as support for another product have been referenced, and all comments have been cleared.

5. A qualified individual from a technical assistance or an economic analysis group or another qualified person independent of the assignment has examined and approved the manner in which highly technical data have been developed and used, and such examinations are documented and are part of the workpapers.

For computer-assisted workpapers that have not been reviewed and approved by a technical representative, the referencing process may be done with the computer when the referencer is qualified. The referencer should do the following:

- Review the spreadsheet or data base documentation, both internal and external, to become familiar with the purpose of the document and its design.
- Verify the formulas used to calculate product items or determine that verification has been performed.
- Check the range and the logic of the formulas used to calculate the numbers in the product.
- Test selected critical items.

- Verify that agency data used in the GAO analysis have been tested for reliability or that the appropriate qualifying language is included in the product.

More detailed procedures for referencing computer-assisted workpapers may be found in (1) Preparing, Documenting, and Referencing Microcomputer Data Base Applications (GAO/IMTEC-11.1.1); (2) Planning, Preparing, Documenting, and Referencing SAS Products (GAO/IMTEC-11.1.2); and (3) Preparing, Documenting, and Referencing Lotus Spreadsheets (GAO/IMTEC-11.1.3).

If dissatisfied with the results of the above verifications, the referencer must record these concerns and points on a Referencing Review Sheet.

The master product folder must contain evidence sufficient to determine, at some later date if necessary, the specific material that was verified by the referencer. In other words, the referencer should place a tick mark, or another identifying symbol, over each figure, date, proper name, and citation to legal or other reference material and in the margin before each line of the remaining narrative material. The referencer should use a different colored pen or pencil to clearly distinguish his or her markings from those made by others on the draft.

When a region or an overseas office forwards a referenced product to a headquarters unit, any significant open or passed comment should be highlighted on the transmittal letter to the issue area director.

All points, questions, and suggestions of the referencer must be recorded on a Referencing Review Sheet. The evaluator-in-charge, the senior regional person, or the assistant director or the assistant regional manager is responsible for resolving and disposing of as many of the referencer's comments as possible and clearly indicating on the Referencing Review Sheet the action taken.

The referencer should review any revisions made by these above-named staff in response to the referencing comments and indicate agreement or disagreement on the Referencing Review Sheet. Agreed-upon changes are to be made on the control copy, the reference copy of the product, and the control computer disk.

Any open items on which the referencer and the evaluator-in-charge or the senior regional person cannot agree must be raised to the

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Documentation

How Should the Referencer's Comments Be Handled?

Passed Comments

assistant director or the assistant regional manager, as appropriate, for disposition. If the open item materially impacts on the findings, conclusions, or recommendations, the assistant director or the assistant regional manager may not pass on the comment.

On the other hand, other comments may be "passed" on the basis of the assistant director's or the assistant regional manager's professional judgment, but the rationale for doing so should be recorded and signed on the Referencing Review Sheet.

If the passed comments are critical to the overall product presentation, however, the referencer should clearly note these concerns on the Referencing Review Sheet. A member of the issue area team or the regional manager must sign the first page of the Referencing Review Sheets to indicate approval of the final disposition of all of the referencer's comments, including those passed by the assistant director or the assistant regional manager. With this signature, the member of the issue area team or the regional manager acknowledges that sufficient quality measures have been taken to ensure the accuracy of and support for the information presented. This information should also be reflected in the explanatory memorandum, if used.

The Referencing Review Sheets and the referenced draft must be retained in the master product folder. The division or office head periodically should request a copy of the referenced draft and the Referencing Review Sheets to monitor the referencing process.

Subsequent Changes

If substantive changes are made to a draft after referencing has been completed, the issue area director is responsible for ensuring the accuracy of the subsequent changes. The issue area director must decide whether to have the product rereferenced or to use alternative methods to ensure the accuracy of the changes.

On an exception basis, such as a case when extensive revisions are involved due to formal agency comments, the issue area director may require rereferencing. In such a case, a revised, clean copy of the draft should be referenced.

If relatively few changes are made after referencing that affect the factual basis for the product's message, such as changes to improve clarity, tone, and format, the issue area director may take full responsibility for these changes. The issue area director's sign-off on the product will signify that he or she was satisfied that the changes were factually correct and takes full responsibility for the changes.

Chapter 12.13 Ensuring Product Quality

Also, the issue area director or the designee should review the final draft to ensure that all agreed-upon changes have been properly incorporated and that the control copy of the disk includes all required changes.

What Is Product Review?

Product review encompasses a full range of oversight functions performed before GAO products are released externally. The objective of product review is to ensure that GAO's message is succinctly, clearly, and objectively conveyed. Accordingly, product reviewers should assess the

- overall quality of the products and their consistency with GAO reporting policies and standards;
- completeness and the clarity in the statements of the objectives, scope, and methodology;
- soundness of the evidence, logic, and balance leading to findings, conclusions, and recommendations;
- appropriateness and constructiveness of recommendations made on the basis of product content;
- adequacy of the products' treatment of agency and/or affected party comments, especially those serious, sensitive, or controversial ones; and
- responsiveness to assignment objectives.

Product reviews may be greatly facilitated when the overall message is developed early and key reviewers agree on that message as discussed during the one-third-point and the message conferences.

Who Reviews Products?

Formal product reviews normally are performed at the division directorate level. The Special Assistant to the Comptroller General, the Assistant Comptroller General for Planning and Reporting (ACG/P&R), the Office of Congressional Relations (OCR), and/or designated issue area specialists in other divisions or offices may also need to review a product. In addition, the Office of the General Counsel (OGC) reviews all products before external release.

Divisions and regions may devise procedures and techniques for reviewing products within their units. These procedures may differ slightly depending on the product type, issue complexity or

sensitivity, or the signature level. Unit procedures, however, should ensure that each product is reviewed by an issue area director or a regional manager and the director for planning and reporting (P&R) before being released to the agency for comment and after the comments are incorporated. For the most part, concurrent reviews should be performed.

Reviews by regional and overseas offices are important to the quality of GAO's products. Any serious regional reservations about the positions taken in a product or the adequacy of the underlying evidence should be promptly brought to the attention of division management.

GAO Order 0170.1 requires that any action proposed by one division or office that may affect the work or responsibility of others be concurred in by the affected parties.

OGC must review all products before issuance. Depending on the sensitivity and/or timing of a product, OGC also should be asked to review it before it is sent out for comment or released in advance to a requester. OGC is available to provide advice and counsel during the assignment.

When requesting OGC review, divisions and offices should send a copy of the draft or the final version and pertinent supporting documentation and use a GAO Form 124 to request advance review or final review.

In seeking OGC review, staff should provide drafts that are as close to complete as possible. In some cases, earlier OGC review is necessary. But, in general, OGC should be reviewing copies of products that likely will not be changed materially after its reviews. For example, drafts going to agencies for comment should usually be seen by OGC after all other internal reviews have been completed, and all major reviews for drafts ready for final processing should be completed before the copies are sent to OGC. This process better ensures that OGC addresses all legal issues potentially to be included in products.

When the Comptroller General will be signing a product, the Special Assistant to the Comptroller General and the ACG/P&R must also review it. While earlier consultation may be appropriate in sensitive cases, normally these officials review the product after the divisions or offices have completed their reviews and obtained agency comments.

OGC

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**Reviewers of
Products Signed
by the Comptroller
General**

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Ensuring Product Quality

The division or the office prepares a signature package containing copies of the draft, the proposed transmittal letter, and any pertinent congressional contact memorandums to send to the reviewing official. The explanatory memorandum should highlight any sensitive issues. (See ch. 12.14.)

**Office of the
Chief Economist**

A product having economic content should be reviewed by the Office of the Chief Economist (OCE) (1) before it is sent for agency comment and (2) during final processing. Examples of economic content include discussions of economic forecasts, cost-benefit or cost-effectiveness analyses, market structure and performance, revenue estimates, and aspects of programs and policies that affect private or public sector economic behavior.

A product sent for formal review should be accompanied by a GAO Form 124 for initial and final review. OCE also informally reviews a product at any stage of the assignment when requested.

**Other Divisions' and
Offices' Reviews**

To ensure consistency with positions taken on certain issues, including those with internal application, coordination with other divisions and offices that have special knowledge of, or interest in, the subject matter of a product is required. The division preparing the product should submit a review package to the designated clearing official in another unit before a draft is sent for agency comments. (See pp. 12.11-4 and 12.11-5.)

The requesting division prepares a GAO Form 124 (Draft Report Clearance Statement) and sends it, through the commenting unit's directorate, to the designated official. The commenting unit should complete its review within 5 workdays and resolve concerns with the programming division. If agreement cannot be reached between the units, the programming division should seek ACG/P&R assistance.

During final processing, as appropriate, the same process should be followed.

**Sister Agencies' and
Independent Experts'
Reviews**

Because of their knowledge, expertise, or involvement in a particular area, the Congressional Budget Office, the Congressional Research Service, or the Office of Technology Assessment may contribute substantive information to a GAO product. Experts outside the federal government also may make important contributions to GAO products. In these cases, the experts should be asked to review the drafts.

Issue area directors should decide when independent expert reviews are needed and take steps to coordinate them. Whenever possible,

the reviews should be handled informally and concurrently with the affected agencies' review.

Office of Security and Safety Reviews

While the Office of Security and Safety (OSS) does not review for content, it must review all classified products before release to ensure that they are properly marked. The security routing and control forms (GAO Form 393 for single drafts and GAO Form 414 for more than one draft) and GAO Form 319 (Action Routing Slip) should be used to transmit the product to OSS for review.

Participating Units' Reviews

If regional or overseas offices participated in an assignment, they should review a copy of the product before it is released for agency comment and before it is readied for final processing. This review better ensures that revisions made during the review process fully reflect the conditions identified during the assignment.

OCR Reviews

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The OCR Director should be notified promptly of all requests from congressional members or committees (other than the original requesters) for copies of draft products. The drafts should be reviewed in the same way as other products that will be sent for agency comment and should be reviewed by designated issue area clearing officials and OGC before release. The drafts should be transmitted through OCR to the requesters.

Additionally, if a requested draft covers issues that are particularly sensitive or controversial, the ACG/P&R should be notified of the request and given an opportunity to review the draft.

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During final processing of a congressionally requested product, OCR reviews the transmittal letters to ensure the accuracy of addressees, validates the GAO Forms 115 for distribution purposes, and reviews the product for congressional relevance.

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Product Review Checklist

Appendix II contains a checklist to help staff, supervisors, and managers prepare and review drafts. The checklist briefly describes the attributes that product writers and reviewers should consider to ensure that products communicate effectively. The checklist incorporates requirements from appropriate Communications Manual chapters and covers all portions of a GAO product.

When used as a writing and reviewing guide, the checklist should help (1) ensure that products do not contain gaps or deviations from policy and (2) expedite product preparation and processing.

This checklist also is used in the quarterly postissuance review of a sample of issued reports selected from all divisions. The

postissuance review is a quality review, performed by the ACG/P&R, to give management a barometer reading on a continuing basis of how well GAO's final products are meeting quality standards.

How Are Product Reviews Documented?

A clear record of the review process should be kept in the master product folder. This record should include a copy of the following items:

- The drafts reviewed and the referenced draft.
- The reviewers' and the referencer's comments.
- A written record of the disposition of the comments.
- The GAO Form 124 (Draft Report Clearance Statement).
- Written agency comments, if obtained.
- Exit conference results.
- The draft showing the changes made. (Where only a few changes result from the review, appropriate notations on a control copy of the draft clearly identifying the material reviewed and the changes made will suffice.)
- A copy of the explanatory memorandum, if used.
- Message conference results.
- GAO Form 185 (GAGAS Determinations/Certifications).

Key Responsibilities

Division and office heads must develop necessary procedures and techniques for providing effective levels of quality control and assurance within their units to comply with this chapter's requirements.

Issue area directors, issue area team members, and regional managers, as appropriate, are responsible for ensuring that all products receive adequate levels of quality assurance to facilitate review and referencing.

Assistant directors and assistant regional managers are responsible for ensuring that staff take those quality steps in

performing the audit/evaluation work necessary to result in quality products.

Evaluators-in-charge and senior regional persons are responsible for (1) ensuring that the drafts to be referenced are adequately indexed and all supporting workpapers have been reviewed and approved by appropriate-level supervisors and (2) disposing of the referencers' comments to the extent possible.

Referencers are responsible for independently verifying the facts in drafts and ensuring that the conclusions and recommendations flowing from them are adequately supported.

Related Materials

GAO Order

0170.1, "Coordination."

Other Publications

Message Conferences: A Guide to Improving Product Quality and Timeliness (GAO/OP-6.3.1).

Preparing, Documenting, and Referencing Microcomputer Data Base Applications (GAO/IMTEC-11.1.1).

Planning, Preparing, Documenting, and Referencing SAS Products (GAO/IMTEC-11.1.2).

Preparing, Documenting, and Referencing Lotus Spreadsheets (GAO/IMTEC-11.1.3).

Training Institute self-paced training course, "Referencing GAO Products."

GAO Forms

92, Referencing Review Sheet.

124, Draft Report Clearance Statement.

185, GAGAS Determinations/Certifications.

319, Action Routing Slip.

393, Routing and Control Record.

414, Receipt for Classified Bulk Shipment.

Appendix I: Referencing Checklist

ISSUE AREA DIRECTOR/ ISSUE AREA TEAM MEMBER

Prereferencing

- Can quality be ensured if less than full referencing is used?
- Is the selected referencer independent, objective, experienced, and knowledgeable of the rules of evidence and of reporting policies and standards?

Postreferencing

- Are the changes substantive enough to require rereferencing?
- Have all the referencer's points, questions, and suggestions been disposed of properly?
- Have all "passed" and open comments been adequately explained?
- Has the first page of the Referencing Review Sheet been signed as an acknowledgment that all comments have been disposed of?
- Have all referencing changes been incorporated in the final draft and on the control copy of the computer disk?
- If the product has not been fully referenced, has the signer of the product or the presenter of the testimony been informed?

EVALUATOR-IN-CHARGE OR SENIOR REGIONAL PERSON

Prereferencing

- Is the draft adequately indexed to the workpapers?
- Is the draft indexed to summary or lead schedules, where appropriate?
- Have the workpapers been footed and verified?

Postreferencing

- Have all workpapers, including those prepared by the evaluator-in-charge or the senior regional person, been reviewed and signed off on by the assistant director or the assistant regional manager, as appropriate?
- Are hard copies of key computer-assisted schedules printed, reviewed and approved, and appropriately cross-indexed?
- Have the referencer's points, suggestions, and questions been fully answered?
- Have the agreed-upon changes been incorporated in the control copy of the draft and the referenced version?
- Have all points not resolved with the referencer been referred to the next-highest level of management for disposition?

Have the referenced copy of the draft and the Referencing Review Sheets been placed in the master product folder?

Has the control copy of the disk been updated to incorporate the changes resulting from the referencer's comments?

REFERENCER

Have all manually prepared and computer-assisted workpapers been reviewed by an appropriate-level supervisor?

Has a technical representative reviewed and approved the technical material in the product?

Has the review and approval by technical representatives been documented in the workpapers?

Has other material from prior products been verified as current?

Have all figures from prior products been properly carried forward?

Are all facts and figures in the draft adequately supported by evidence and consistently reported?

Are any pertinent facts and figures in the draft contradicted or called into question by evidence contained in the workpapers?

Are totals and/or percentages in the draft accurate?

Have computer-assisted workpapers been adequately documented?

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- Are the formulas used in the computation of findings correct?
- Are the formulas logical?
- Is the range used correct?
- Have critical items been tested accurately?
- Have agency data used been tested for reliability, and if not, has the product been appropriately qualified?
- Do the conclusions and/or recommendations flow from the supported findings?
- Have all points, questions, or suggestions been recorded on the Referencing Review Sheet (GAO Form 92)?
- Has the evaluator-in-charge or the senior regional person adequately responded to points, questions, or suggestions raised on the Referencing Review Sheet?
- Have agreed-upon points been made on both the control copy of the draft and the referenced version?
- Have the Referencing Review Sheets been annotated as to agreement or disagreement with the disposition of all comments?

Appendix II: Product Review Checklist

1. ___ **EXECUTIVE SUMMARY** (or early part of letter report and transmittal letter for briefing reports and fact sheets).
 - a. ___ **Executive Summary.**
 1. ___ Represents a stand-alone summary of the product's main points.
 2. ___ Follows modular format and generally does not exceed four pages.
 3. ___ "Purpose:" Contains a hook to catch readers' attention, states the purpose of the product, and asks the question(s) that the "Results in Brief" module will answer.
 4. ___ "Background:" Provides information necessary to understand the rest of the summary.
 5. ___ "Results in Brief:" Summarizes the most significant results; succinctly states the product's message; provides a bottom-line response to questions asked in "Purpose" section; and prepares reader for recommendations, if any.
 6. ___ "Principal Findings" or "GAO's Analysis:" Describes the criteria, the condition, and essential evidence; adequately relates each principal finding to information in the "Purpose" and "Results in Brief" modules; and provides essential information necessary to understand the message.
 7. ___ "Recommendations:" Presents major recommendations based on information in the Executive Summary; states if no recommendations are being made.
 8. ___ "Agency Comments:"
 - (a) Accurately and clearly presents the substance of agency comments; explicitly and persuasively presents GAO's

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response.

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(b) Discloses the extent of agency agreement or disagreement with the report.

b. ___ Letter report or briefing document.

1. ___ Explains why the review was made; identifies the requester, if any, and pertinent circumstances prompting the request.

2. ___ Highlights the review objectives, cites the requester's questions, and clarifies whether a GAO conclusion or a position is expected.

3. ___ Highlights the assignment scope and methodology.

4. ___ Cites important limitations to GAO's work, such as is the case when GAO did not obtain advance review and comments by affected parties.

5. ___ Summarizes the message—GAO's conclusion or answer to the requester's questions.

6. ___ Accurately and clearly presents the substance of major comments by agency and third-party officials.

2. ___ BACKGROUND SECTION.

a. ___ Explains the purpose and the authority of the program, the activity, or the function examined.

b. ___ Explains how the program, the activity, or the function works.

c. ___ Cites the role of administering organizations, their responsibilities, and their operating methods.

d. ___ Provides a perspective on the size and the significance of the program, the activity, or the function, such as financial data, operational statistics, and the number of affected organizations.

e. ___ Indicates if GAO has performed relevant prior work in this area or program and recognizes work done by others, such as Inspectors General, the Congressional Budget Office, and the Congressional Research Service.

3. ___ OBJECTIVES SECTION.

- a. ___ States as neutrally as possible what the review (on which the product is based) was expected to accomplish; where appropriate, states what GAO did not do (to preclude any misunderstanding).
- b. ___ Explains why the review was made. If it was a basic legislative responsibility assignment, explains what motivated GAO's review. If not,
- identifies the requester or the legislative requirement and
 - explains specifically what information was requested and how the requester plans to use it or the purpose of the legislative requirement (the explanation should be sufficient for readers to know if needs have been met). These explanations are critical for fact sheets or other information reports because the objectives provide the criteria for judging the sufficiency of the information presented.
- c. ___ Accounts for any differences between the requester's original objectives and the product's actual objectives.
- ___ Objectives are consistently stated throughout the report.
- d. ___ States precisely what aspects of the subject program, the activity, or the function were examined.
- e. ___ Clearly indicates whether a GAO conclusion is expected.
- f. ___ Identifies objectives that readers might logically expect GAO to cover but were not part of the review.
- g. ___ Corresponds to the product message.
- h. ___ Explains any limitations on GAO's ability to provide a response.

4. ___ SCOPE AND METHODOLOGY SECTION.

- a. ___ States the time period covered by the data used in GAO's analysis.
- b. ___ Identifies geographic locations and organizations included in the review, unless a valid reason exists not to.

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c. ___ Describes types and sources of data used; specifies quality of, or problems with, data.

d. ___ Describes the sample design, the rationale for the type of sample, the universe size, the sample size, and the response rate.

e. ___ Concisely explains special analytical techniques, merits of methodology, and information or analysis needed to accomplish the designated objectives.

f. ___ Identifies key assumptions made in carrying out the assignment. The scope should be consistent with satisfying the objectives.

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g. ___ Clearly identifies any special strengths and limitations that affect the quality of the data.

h. ___ States conformity with audit standards or qualifies compliance statement as appropriate.

5. ___ EVIDENCE AND DATA ANALYSIS SECTION(S).

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a. ___ Identifies data sources and attributes evidence to the sources. When survey results are reported, all the relevant questions from the questionnaire or the structured interview instrument are generally included in an appendix.

b. ___ Distinguishes between fact and unproven or uncorroborated information, opinions, and assertions or allegations.

c. ___ Appropriately corroborates key evidence and data.

d. ___ Relates evidence to current conditions; appropriately explains any use of old data.

e. ___ Does not use adjectives or adverbs to characterize evidence in a way that implies criticism or a conclusion by innuendo.

f. ___ States information and findings completely; includes all necessary facts and/or explanations.

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g. ___ Explains significant differences when sample results are being reported.

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- h. ___ **Presents information or findings accurately; contains no errors in logic or reasoning.**
- i. ___ **Relates information or findings to objectives; appropriately qualifies limited objectives to prevent misinterpretation.**
- j. ___ **Gives the rationale for selecting one position from among opposing positions; resolves conflicting evidence.**
- k. ___ **Appropriately handles responsible officials' explanations for taking or not taking particular actions.**

ITEMS "l" THROUGH "q" SHOULD BE USED ONLY WHEN APPROPRIATE.

- l. ___ ***Condition:* Clearly states sufficient, convincing evidence to show the existing status.**
- m. ___ ***Criteria:* Uses an applicable official or logically assumed basis for comparison, states valid reason for preferred criterion when conflicting criteria exist, and identifies sources of criteria.**
- n. ___ ***Cause and effect:* Presents adequate evidence to convincingly establish cause-and-effect relationships.**
- o. ___ ***Cause and deficiencies:* Clearly and convincingly identifies reason why condition deviates from criteria.**
- p. ___ ***Effect:* Through credible evidence, establishes the impact and the significance of results.**
- q. ___ ***Internal control problems:* Appropriately identifies internal control weaknesses and agency responsibilities under the Federal Managers' Financial Integrity Act.**

6. ___ CONCLUSIONS SECTION.

- a. ___ **Clearly identifies conclusions.**
- b. ___ **Clearly answers the questions asked by objectives and presents conclusions called for by objectives.**
- c. ___ **Presents sound and logical evidence to support conclusions.**

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- d. ___ Presents only information from prior sections of the product and does not introduce new information.
7. ___ SECTION(S) CONTAINING RECOMMENDATIONS OR MATTERS FOR CONSIDERATION.
- a. ___ Logically flows from the evidence and conclusions.
- b. ___ Addresses the causes that allowed the situation to arise.
- c. ___ States precisely what actions are to be taken and by whom; leaves no question about whether a recommendation is being made.
- d. ___ Clearly identifies and specifies all recommendations--no hidden recommendations.
- e. ___ Calls for corrective actions consistent with findings and conclusions, does not reach further than warranted by discrepancies reported, and addresses the underlying cause.
- f. ___ Identifies and considers costs and risks in relation to potential benefits.
- g. ___ Takes into account practical constraints of implementation; considers feasibility in light of priorities of other agency programs and other realistic limitations, such as economics.
- h. ___ Presents alternative solutions when more than one course of action will correct a problem; discusses the alternatives, along with advantages and disadvantages, and recommends the best.
- i. ___ Appropriately uses a section on matters for consideration when congressional prerogative is involved or when corrective action is based on a contingency or another assumption.
- j. ___ Avoids recommending additional studies, efforts already under way, or actions already completed.
- k. ___ Discloses all appropriate recommendations to correct the problems.

8. ___ SECTION ON HANDLING AGENCY COMMENTS.

a. ___ Agency comments section.

- 1. ___ Accurately portrays agency or third-party positions, content, and significance of comments.**
- 2. ___ Discloses the extent of agency agreement or disagreement with the report.**
- 3. ___ Includes copies of entire comments as an appendix if they are responsive and not too voluminous in relation to the size of the product; if not included, states reasons.**
- 4. ___ States what type of official comments were obtained—oral or written.**
- 5. ___ Explains if comments were received too late to incorporate.**

b. ___ GAO response section.

- 1. ___ Evaluates comments objectively and, where rebuttal is appropriate, does so persuasively.**
- 2. ___ Highlights any significant product modifications.**
- 3. ___ Integrates significant information introduced by comments into the text.**
- 4. ___ Maintains constructive and objective tone.**
- 5. ___ Resolves all substantive comments.**

9. ___ OVERALL PRESENTATION OF MESSAGE.

a. ___ Has a format appropriate to the circumstances.

b. ___ Is concise.

- 1. ___ The product is no longer than necessary to communicate the information (letter contains 10 or fewer pages).**
- 2. ___ The message contains no needless repetition.**
- 3. ___ The title is short and precise and reflects the major message.**

- c. ___ Is clear and well-organized.
1. ___ The discussion of findings is carefully keyed to the objectives; readers can easily see that requester's questions have been answered.
 2. ___ The message is presented logically.
 3. ___ The language is simple, nontechnical, and clear.
 4. ___ Key terms and concepts are defined at appropriate places.
 5. ___ Unfamiliar abbreviations (acronyms) are used sparingly.
 6. ___ Visual aids are appropriately used to clarify and summarize complex material.
- d. ___ Is balanced.
1. ___ The presentation appears fair and impartial.
 2. ___ The tone is constructive and objective and encourages favorable reaction to findings and recommendations.
- e. ___ Has a professional appearance.
1. ___ Printing and reproduction are of high quality and are complete; print is clear and uniform.
 2. ___ Visual aids are well-designed and properly sourced.
 3. ___ Table columns are aligned.
 4. ___ The final product includes no grammatical or typographical errors.
 5. ___ Abbreviations and acronyms are listed and defined.
- f. ___ Major contributors are identified.

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Processing and Distributing GAO Products

Policy

GAO products should be processed and distributed in a timely manner to meet users' needs. Divisions and offices should ensure that the products meet GAO reporting requirements, as well as professional publication standards. The goal of final processing is to publish a quality product and provide copies to congressional requesters and to other interested parties when they need them.

Purpose

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While specific processing procedures are contained in divisions' and offices' processing orders, this chapter outlines the key steps necessary to print and distribute GAO reports, testimony, and correspondence products. Appendix I provides a checklist for publishing GAO products.

Information on processing and distributing video products and bill comments appears in chapters 12.16 and 12.18, respectively.

How Are GAO Products Approved for Publication?

The key to obtaining final approval of a completed product is the signature package, which is initialed by each person, within and outside the division or the office, whose approval is required.

Classified products require special handling for approval, and information on handling them is contained in GAO Order 0910.1, The GAO Security Manual.

Signature Packages

A signature package is used to circulate the completed product for final approval and signature by the Comptroller General, division or office heads, or issue area directors, as appropriate. Signature package contents and sequence of approvals vary somewhat among divisions, depending on who is to sign the product or deliver the testimony and division and office processing procedures. Therefore, an Action Routing Slip (GAO Form 319) should be affixed to the signature package to identify to whom and in which sequence it should be routed.

The signature package differs from the product package delivered to the Publishing and Communications Center (PCC), Office of Information Management and Communications (OIMC), for typesetting and/or printing. At the end of the approval process, the signature package is delivered to the Distribution Section, PCC. After product distribution, the Distribution Section returns the signature package to the division or the office responsible for the

final product. The signature package then should be filed inside the master product folder.

Appendix II provides a checklist for the contents of the signature package. Divisions and offices may develop unit-specific checklists to facilitate the compilation of the signature packages, and a sample of such a form is included as appendix IV.

OPA Approval

#

As early as possible in the final processing cycle, a package should be delivered to the Office of Public Affairs (OPA), which provides the codes for the news media distribution that appears on the GAO Form 115 (115-R, Distribution for Restricted GAO Reports, and/or 115-U, Distribution for Unrestricted GAO Reports). Since submission to OPA is not part of the approval process, a separate package should include a copy of the product and two copies of the GAO Form 115.

**Explanatory
Memorandums**

For a product signed by the Comptroller General, the signature package should contain a brief explanatory memorandum from the issue area director through the division or office head if 50 or more staff-days were spent on the assignment.

The memorandum should be as concise as possible and should include important information not included in the product, such as the following:

- A statement that the product has been fully referenced or a description of the other procedures used to verify the accuracy of the data and the soundness of the conclusions.
- Reference to previous or succeeding reports or testimony resulting from the same assignment or dealing with the same subject.
- Any special congressional interest or sensitivity (including any possible requests for GAO testimony).
- In the case of a congressional request, any problems or disagreements as to scope, timing, method of reporting, staffing, etc., that may have developed with the requester(s).
- Any unresolved issues or disagreements resulting from the review process, including the Office of the General Counsel's (OGC) review.
- Reasons for material slippages in the initial assignment staff-day estimate and the report issuance date.

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- Any problems experienced in gaining the cooperation of the agency being audited, including access-to-records problems and their impact on the assignment's scope and results.
- A summary coordination statement identifying the other GAO divisions and offices with which the product was coordinated and stating that no unresolved issues remain. If coordination was unnecessary or major issues remain unresolved, the memorandum should indicate this.
- A statement as to whether a finding with potential internal application has been brought to the attention of the responsible GAO official, if applicable.

#

In addition, a copy of the most recent GAO Form 372 (MATS [Mission and Assignment Tracking System] Master Job Report) should be included to show staff-day summaries, job cost, and the assignment description information.

Preparation of explanatory memorandums for reports signed below the Comptroller General level are optional, except for situations where the products may be highly sensitive or controversial. The memorandums for these products generally should be similar to the above and should be addressed to the division or office heads. These products also should be discussed at the biweekly Reports Review Meeting with the Comptroller General.

Final Product Approvals

As part of final processing, several persons ensure that a completed product meets division or office and GAO requirements: the writer-editor or the reports analyst, the evaluator-in-charge (EIC), the assistant director, the issue area director, the director of planning and reporting, and the division or office head.

The writer-editor or the reports analyst receives the signature package for final editing and ensures that the product's grammar, punctuation, and spelling are correct and that the product adheres to GAO publishing style and format. Then any necessary changes are made.

The assistant director and/or the EIC then should reread the product to ensure that the changes are appropriate, that all errors or inaccuracies have been caught, and that all referencing and review changes have been incorporated. When this process is completed, the final product is ready for review and approval by the issue area director, the director for planning and reporting, and the division or office head.

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Before testimony is delivered, copies should be coordinated with the
affected divisions and offices.

OGC reviews all products before issuance. While early consultation
with OGC attorneys is encouraged, staff should request OGC review
after all internal division or office reviews and reviews by other
divisions or offices have been completed.

Final approvals may be required from the Office of the Chief
Economist, the Office of Security and Safety, and designated issue
area specialists in other divisions or offices. This may be done
concurrently by using the GAO Form 124 (status block should
indicate final approval). (See ch. 12.13.)

Final approvals also may be required of the Special Assistant to the
Comptroller General, the Assistant Comptroller General for Planning
and Reporting (ACG/P&R), and the Office of Congressional Relations
(OCR). The reviews required should be indicated on the Action
Routing Slip.

Divisions and offices may develop unit-specific checklists to
facilitate final product review. A sample of such a form is included
as appendix V.

How Are GAO Reports Prepared for Printing?

Chapter and letter reports must be typeset (BlueBoxed) before being printed, unless they include classified material. Briefing reports and fact sheets generally should be typeset unless time constraints require printing from camera-ready copy prepared by divisions and offices. In either case, *final documents should meet GAO's publication standards*. Additionally, staff may require graphic services before products are ready to be printed.

Chapter and Letter Reports

The writer-editor or the reports analyst takes the following material
to the PCC Customer Service Team to begin the typesetting process:

- # • A report package with one paper copy of the product.
- # • A properly formatted computer disk for text and one for the graphics material, if any.
- # • Original artwork and agency comment letters, if any, that will be included.
- # • GAO Form 312 (PCC Production Services).
- # • GAO Form 47 (Printing Release Form).

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to printing may be given *provided* that issue area director approval is obtained first.

May Reports Be Issued Before Printing?

In rare instances, photocopies of typewritten products may be issued to requesters before they are printed when timing or certain circumstances, such as a press release or a congressional hearing, dictate expedited release. Such a proposed release must be approved by division management, usually the director of planning and reporting, with OCR concurrence.

If a report must be issued before printing, GAO uses prepublication copies that are signed and dated. When finally printed, copies will be backdated to carry the date of original release. Prepublication copies, which have a special cover (GAO Form 171), are official and fully attributable to GAO; therefore, no additional changes should be made.

After receiving OCR's approval for transmitting prepublication copies, the audit/evaluation staff should hand-carry them to the requester(s). In the case of multiple requester products, GAO must deliver copies to all requesters at the same time.

In those rare instances when products must be provided to requesters before prepublication copies are available, divisions and offices must have completed all necessary internal reviews and referencing and must clear these requests with OCR and the ACG/P&R.

When prepublication or other approved copies are used, the ACG/P&R, OPA, and OCR should receive copies before release to the customer. The Distribution Section, PCC, makes any other distribution when printed copies are available.

How Is Testimony Prepared for Printing?

The division or the office responsible for the testimony is responsible for preparing the camera-ready copy of the witness statement and determining the number of copies required for initial and subsequent distribution. This is done either directly with the committee or the subcommittee or through OCR.

Chapter 12.17 discusses the content of witness statements. Generally a six-page to eight-page double-spaced statement is sufficient to provide an overview and allows sufficient time for questions.

#

**How Are Products
Distributed?**

#

GAO routinely distributes its printed products—reports and testimonies—to oversight committees and/or interested congressional leaders, the affected agencies, the media, internal GAO officials, and other interested parties. On a more limited basis, GAO distributes copies of correspondence.

Once initial and subsequent distribution is made, GAO's unclassified products are available to the public and other interested parties. As such, GAO maintains a stock of *all* issued products to meet this demand distribution. Finally, GAO staff may receive personal requests for copies of GAO products, which are generally provided as a courtesy.

**Planned Document
Distribution**

#

Divisions are responsible for planned distribution of printed products. Planned distribution requires divisions to (1) identify the *initial distribution* recipients (the requester(s), the congressional committees, the affected agencies, and all internal GAO recipients) and (2) select the *subsequent distribution* recipients (the individuals and organizations that divisions have designated as warranting copies of products).

PCC's Distribution Section is responsible for the physical distribution of GAO products. PCC's standard for initial distribution is same-day delivery of the product; that is, PCC distributes immediately upon receipt of the documents from the printer. Distribution to subsequent recipients follows 24 hours later.

To determine initial GAO recipients, divisions and offices should list the recipients within those divisions and offices, as well as those in participating and coordinating units that should receive copies. In addition, the following persons and units should be included on the GAO Form 115 (115-R, Distribution for Restricted GAO Reports, or 115-U, Distribution for Unrestricted GAO Reports):

<u>Copies</u>	<u>Recipient</u>
2	ACG/P&R
1	Assistant Comptroller General for Policy
8	OCR
40	OPA

Normally, individuals would not be listed on both the restricted and unrestricted distribution forms.

Subsequent Distribution

Divisions and offices should select subsequent recipients by choosing the appropriate mailing list from the automated customer database and enter that information on the GAO Form 115-U, Distribution for Unrestricted GAO Reports. The lists, developed by the divisions, are based on issue areas and subject matters. Each list contains recipients' names and addresses, and each is identifiable by a number (list code); a list title (in general, titles correspond to issue areas); and a division or office.

Mailing labels are automatically generated from all mailing lists. Therefore, names, titles, and mailing addresses of recipients must exactly match on all mailing lists to prevent mailing of duplicate copies to recipients.

All mailing lists are part of the automated customer database, maintained by PCC and GAO's contractor, Information Handling and Support Facility (IHSF). *Issue area directors should periodically review and update the issue area and subject lists to ensure they are accurate and current.* Directors of planning and reporting should provide these updated lists to PCC.

To determine which lists are appropriate for their reports and testimony, divisions and offices should consult the hard copy Master Subject Listing Report, available from their GAO Forms 115 Coordinators, or use the on-line access to the Master Subject Listing Report. The latter enables users to view their divisions' and other divisions' list codes and list titles for easier and quicker decisionmaking. IHSF updates the on-line access file every week.

Issue area directors should carefully consider which parties would benefit from receiving copies of correspondence. As mentioned previously, distribution of correspondence should be more limited than for reports. Thus, *staff generally should not provide copies of correspondence to the media or all parties routinely receiving copies of reports and/or testimony.*

Staff should, at a minimum, send a copy of the correspondence to the affected agency, ranking minority members, and any other congressional committees with direct interest in the agency's activities.

Using GAO Forms 115

The GAO Form 115 (115-R, Distribution for Restricted GAO Reports, or 115-U, Distribution for Unrestricted GAO Reports) is the critical vehicle for ensuring that all interested parties receive copies of GAO products and that the products are appropriately entered in GAO's document database.

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Divisions and offices are responsible for entering correct distribution
instructions on GAO Forms 115. In completing the GAO Form 115,
divisions and offices should include

- #
- # • congressional requester(s), affected agencies, and appropriate
legislative committees and subcommittees;
 - # • internal GAO recipients;
 - # • list code(s) applicable to the products being distributed; and
 - # • media codes (obtained from OPA).

In addition, divisions and offices should prepare individual labels
with the names and addresses of one-time recipients who do not
routinely receive products issued on a particular issue area or
subject matter. A copy of the labels should be attached to the GAO
Form 115.

Automated versions of these forms, and installation instructions, are
available from PCC on disk. The automated forms let users enter,
edit, print, and save the required distribution information.

**Restricted/
Unrestricted Products**

Unclassified products may be restricted (all external distribution is
made after a requester-designated delay of up to 30 days) or
unrestricted (initial distribution is made on the day the copies are
received from the printer and subsequent distribution follows 24
hours later). In restricted cases, two separate GAO Forms 115 are
prepared. The GAO Form 115-R for restricted products should
include the name of the requester(s) and all GAO recipients who will
get the printed products on the issue date. The GAO Form 115-U for
unrestricted products includes the names of all other recipients who
will get the products when the restriction periods expire or are
lifted.

In those rare instances when congressional requesters ask that the
restriction periods be extended in order to use the reports during
scheduled hearings, staff must seek OCR approval prior to agreeing
to extensions.

Because of the nature of the message presented, *correspondence is*
not expected to be restricted. To the extent practical, staff should try
to issue unrestricted correspondence. In those rare instances when
the requesters insist that the correspondence be restricted, staff
should follow the same procedures for restricting the
correspondence as are followed for reports.

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receive copies of all errata sheets for products signed by division and office heads, issue area directors, and regional managers.

The printed errata sheets must be sent to all report recipients listed on the original GAO Form 115 (115-R, Distribution for Restricted GAO Reports, or 115-U, Distribution for Unrestricted GAO Reports), and they are also inserted in all copies available for subsequent distribution. The errata sheets, the memorandums explaining the changes, and the GAO Form 319 must be filed in the master product folders.

If the changes are complex or extensive, however, issue area directors should consider reissuing reports in lieu of issuing errata sheets. Approval for reissuance should be obtained from division or office heads for products signed by them and from the ACG/P&R for products signed by the Comptroller General. Before PCC will reprint a report, division or office heads must send memorandums to the Director, PCC, indicating why the reports should be destroyed and reprinted.

Reissued products should be sent to the recipients listed on the GAO Forms 115 with brief cover memorandums indicating why they have been reissued.

Key Responsibilities

Division and office heads are responsible for developing systems that ensure that GAO products are processed and distributed in a timely manner.

Directors of planning and reporting are responsible for developing and maintaining control systems that ensure that automated mailing lists developed by their divisions or offices are accurate and current.

Issue area directors, assistant directors, and EICs are responsible for ensuring that products meet division or office and GAO requirements and then are routed according to division or office final processing procedures.

Writers-editors and reports analysts are responsible for ensuring that products meet GAO editing and publication standards for typesetting and printing. Because typeset products are produced from computer disks, division and office heads are responsible for designating one or more persons to check the disk format before disks are sent to PCC for typesetting.

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OPA is responsible for maintaining and ensuring the accuracy of the
media lists it develops.

OCR is responsible for approving products for congressional
requesters and for directing the Distribution Section to distribute
restricted products at the appropriate time.

PCC is responsible for ensuring that products conform to GAO's
publication standards; for developing graphics and other visuals; and
for typesetting, printing, and distributing products to recipients.

Related Materials

General Policies/ Procedures Manual

Chapter 11.2, "Assignment Files."

GAO Orders

0411.1 Supplement, "GAO Operations Manual: Supplement for Secretaries and Typists."

0910.1, The GAO Security Manual.

Other Publications

Visual Communication Standards, Publishing and Communications Center, OIMC.

Preparing Publications for Typesetting (GAO/OIMC-12.14.1).

Publishing Survival Guide (GAO/OIMC-12.14.3.)

GAO Forms

47, Printing Release Form.

115-R, Distribution for Restricted GAO Reports.

115-U, Distribution for Unrestricted GAO Reports.

124, Draft Report Clearance Statement.

171, Prepublication Cover Sheet.

185, GAGAS Determinations/Certifications.

279, Master Product Folder Gummed Label.

312, PCC Production Services.

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319, Action Routing Slip.

333, Transmittal Sheet.

372, MATS Master Job Report.

Appendix I: **Checklist for** **Publishing Products**

Before Publishing

- B-number obtained from Legislative Support Section, OGC (formerly Index and Files), and typed on each page of the transmittal letter(s).
- Report control number obtained from the division or the office and typed on the title page.
- Referencing completed and referencing and other reviewer changes incorporated in the final product.
- Graphics prepared in conformance with GAO's policies and standards.
- Media distribution information from OPA recorded on GAO Form 115-U, Distribution for Unrestricted GAO Reports.
- Signature package submitted to writer-editor and reports analyst staff. (See app. II for checklist of signature package contents.)
- Copyedit and product check completed by the writer-editor or the reports analyst.
- Writer-editor or reports analyst corrections incorporated in the product.
- Final-typed copy placed in the signature package.
- Classified products handled in accordance with GAO Order 0910.1, The GAO Security Manual.

Reviews and **Approvals**

All the following approvals are obtained by initialing or signing the Action Routing Slip (GAO Form 319) on the signature package:

- Assistant director.
- Writer-editor and reports analyst staff.
- Director, issue area.

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- Director of planning and reporting.
- Division or office head.
- Special Assistant to the Comptroller General, if appropriate.
- ACG/P&R, if appropriate.
- OGC, if appropriate.
- Office of the Chief Economist, if appropriate.
- Director, issue area of contributing division or office, if appropriate.
- OCR, if appropriate.
- Official who is to sign basic and nonbasic transmittal letters.

The following material submitted to PCC by the writer-editor or the reports analyst or the evaluator-in-charge:

- Printing--Typeset Products
 - A properly formatted computer disk for text material and one for graphics material, if any.
 - One typed copy of the product, including the original signed letter.
 - The original artwork and annotated agency comments, if any.
 - GAO Forms 47 and 312.
 - Signature package for the Distribution Section.
 - Typeset page proofs proofread by the writer-editor or the reports analyst and/or the evaluator-in-charge and the disk corrected by the division or the office or PCC, as appropriate.
 - Corrected page proofs checked and approved by the writer-editor or the reports analyst.
 - Printed copy approved by the writer-editor or the reports analyst for distribution in conjunction with PCC staff.

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___ Printing—Notypeset Products

___ Typeset cover prepared by PCC.

___ Camera-ready copy of the product with cover; the original artwork and agency comments, if any; and the GAO Forms 47 and 312 submitted to PCC.

___ Signature package submitted to the Distribution Section.

___ Printed copy approved for distribution by the writer-editor or the reports analyst, in conjunction with PCC staff.

After Publishing

Distribution

___ Product distributed by the Distribution Section as directed on GAO Form 115 (115-R, Distribution for Restricted GAO Reports, or 115-U, Distribution for Unrestricted GAO Reports) in the signature package.

___ *Restricted* product delivered to (1) requester(s) and GAO recipients (marked with labels to show the restriction) on issue date and (2) all other recipients (without labels) when the restriction period ends.

___ *Unrestricted* product distributed to all recipients on or around the issue date.

___ The signature package returned to the programming division for storage.

Appendix II:
Checklist for
Signature Packages

___ **Action Routing Slip (GAO Form 319), affixed to outside of the folder, identifying who reviews the final product and in what sequence.**

___ **One copy of the product along with basic and nonbasic transmittal letter(s), including small personalized transmittal letters, if appropriate.**

___ **GAO Form 115 (115-R, Distribution for Restricted GAO Reports, and/or 115-U, Distribution for Unrestricted GAO Reports).**

___ **Congressional request letter, OCR memorandums; or other material documenting the request, if appropriate.**

___ **Copy of the exit conference documentation.**

___ **A brief explanatory memorandum from the director if 50 or more staff-days were spent on the assignment, if required.**

___ **Any other material specified by the division's or office's processing order.**

___ **Copy of most recent GAO Form 372, MATS Master Job Report.**

Appendix III:
Checklist for Master
Product Folders

- Summary of results of message conferences.**
- Referenced draft, Referencing Review Sheets (GAO Forms 92) and referenced changes.**
- Drafts reviewed:**
 - By the programming division or office with comments received, annotated to show disposition.**
 - By other divisions or offices with comments received, annotated to show disposition.**
- GAO Form 124 (Draft Report Clearance Statement).**
- Memorandum summarizing exit conference results.**
- Draft approved for external release for advance review and comments.**
- Written agency comments, if obtained.**
- Annotated draft showing changes made after agency comments.**
- Other correspondence determined to be pertinent by division or office management.**
- GAO Form 185, GAGAS Determinations/Certifications.**
- Signature package, including the Action Routing Slip (GAO Form 319).**
- Copy of agency's required 720 response, when received, if applicable.**

Appendix IV:
Sample Checklist for
Processing Division
or Office Packages

CHECKLISTS FOR CONTENTS OF LETTER AND CHAPTER REPORT PACKAGES AT GGD
FORM 3 STEPS 3, 4, 7, AND 9

CHECKLIST FOR CONTENTS
PRELIMINARY REVIEW PACKAGE
(STEP 3)

Outside of Folder

- ___ GGD Form 3
- ___ This checklist

Left Side of Folder

- ___ Request letter, if applicable
- ___ OCR memos
- ___ DMTAG Design Assessment Form
- ___ 1 copy of latest Master Job Report

Right Side of Folder

- ___ 4 double-spaced copies
of product

Note: Use blue folder for ACG and director signed products and tan for the CG.

Director's Secretary

CHECKLIST FOR PACKAGE
TO SEND REPORT FOR COMMENT
(STEP 4)

Outside of Folder

- ___ GGD Form 3
- ___ This checklist

Left Side of Folder

- ___ Completed GAO Form 124
- ___ Request letter, if applicable
- ___ OCR memos

Right Side of Folder

- ___ Undated original of each agency
transmittal letter in final for
ACG's signature
- ___ Greenlined copy showing all
changes since step 3.
- ___ Annotated copies of drafts
reviewed by RR and ACG

Director's Secretary

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CHECKLIST FOR FINAL REVIEW PACKAGE
(STEP 7)

Outside of Folder

- ___ GGD form 3
- ___ This checklist

Left Side of Folder

- ___ Request Letter
- ___ OCR memos

Right Side of Folder

- ___ 3 double-spaced copies of product
- ___ 3 copies of annotated agency comments

Director's Secretary

CHECKLIST FOR SIGNATURE PACKAGE
(STEP 9)

Outside of Folder

- ___ Form 319 routing slip
- ___ GGD Form 3
- ___ This checklist

- ___ Copies of basic and non-basic letters for director-signed chapter reports; copies of non-basic letters only for director-signed letter reports. Originals of basic and non-basic letters for CG and ACG-signed reports.

- ___ Explanatory memorandum if applicable (See CM 12.14-4.)

- ___ Completed GAO Form 124

- ___ Completed GAO Form 115--initial and subsequent distribution

- ___ 1 copy of latest Master Job Report.

- ___ Originals of 1) request letter, 2) agency comments, and 3) any figures to be inserted as appendixes to report.

- ___ Copy of request letter, OCR memos and other pertinent background material.

- ___ Greenlined copy showing all changes since step 5 (If no agency comments, show all changes since step 3.)

- ___ Annotated drafts from last review by RR (step 7 or if no agency comments, include drafts reviewed by RR and ACG at step 3)

- ___ copy of exit conference documentation if no written comments

Director's Secretary

GGD Form 3A
Oct. 1992

**Appendix V:
 Sample Checklist for
 Division or Office
 Product Approval**

LETTER & CHAPTER REPORTS

TITLE: _____ GGD NO.: _____
 _____ JOB CODE NO.: _____
 EVALUATOR-IN-CHARGE: _____ PHONE NO.: _____
 ASSISTANT DIRECTOR/DIRECTOR: _____

	<u>SURNAME/DATE</u>	<u>REMARKS</u>
1. Director Approves Message (DP3)	_____	_____
2. Exit Conference	_____	_____
3. Director to Report Review/OACG. (DP4) Returned *	_____ _____	_____ _____
4. Director to Report Review/OACG.	_____	_____
5. Report Draft to Agency for Comment.	_____	_____
6. Agency Comments received.	_____	_____
7. Director to Report Review/OACG. Returned	_____ _____	_____ _____
8. Director to Writer-Editor. Returned	_____ _____	_____ _____
9. Director to Report Review/OACG.	_____	_____
10. Report Review/OACG to Writer Editor.	_____	_____
11. Report issued.	_____	_____

* If agency comments are not obtained, skip to step 8.

GGD Form 3
 Sept. 1991.

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BRIEFING DOCUMENTS

TITLE: _____ GGD NO.: _____
 _____ JOB CODE NO.: _____
 EVALUATOR-IN-CHARGE: _____ PHONE NO.: _____
 ASSISTANT DIRECTOR/DIRECTOR: _____

	<u>SURNAME/DATE</u>	<u>REMARKS</u>
1. Director Approves Message (DP3)	_____	_____
2. Exit Conference	_____	_____
3. Director to writer-Editor. Returned	_____ _____	_____ _____
4. Director Approves Referenced Briefing Material.	_____	_____
5. Briefing Presented.	_____	_____
6. Director to OACG. (DP4) Returned	_____ _____	_____ _____
7. Briefing Document Issued.	_____	_____

AGENCY COMMENT

• when formal agency comments are obtained:

4a. Draft to Agency for Comment. _____
 4b. Agency Comments received. _____

GGD Form 38D
Sept. 1991

**Appendix VI:
GAO Form 333
(Sample)**

GAO **United States
General Accounting Office**

**The attached General Accounting
Office publication may be of interest
to you.**

Signature

Telephone Number

Special Consideration and Handling of Classified, Restricted, and Sensitive Information in GAO Products

Policy

GAO must use special precautions when issuing products that include classified, restricted, or sensitive information. While GAO's policy generally calls for full, objective reporting of the facts, certain categories of information must be judiciously included in GAO products and released only to authorized recipients.

What Constitutes Classified, Restricted, and Sensitive Information or Matters?

Classified information is information that executive branch authorities have determined, in the interest of national security, must be protected against unauthorized disclosure.

Restricted information is unclassified information that by statute or regulation must be safeguarded against disclosure to the public. Examples of restricted information include, but are not limited to, that designated for internal GAO use only, official use only, or limited official use; certain geological and geophysical information; proprietary information; tax information; privacy data; private employee benefit plan information; and unclassified nuclear information.

Sensitive information or matters requiring special consideration include (1) referrals of possible noncompliance with laws and regulations to the Department of Justice or an agency's Inspector General, (2) issues in litigation, (3) agency decisions in process, and (4) identification of people.

How Should Classified and Restricted Information Be Handled?

GAO prefers to issue unclassified and unrestricted products so that they may have the widest possible distribution. Every effort should be made to get the classifying agency to specifically identify the classified or restricted portions in a product so that it can be properly safeguarded. If addressees need the classified or restricted information, GAO's second option is to issue an unclassified or an unrestricted product for general distribution and another product containing the classified or the restricted information, with distribution limited to those with appropriate clearances and a need to know.

A critical standard that must be met in choosing either option is that the unclassified or the unrestricted version must be clear and persuasive on its own merits. If this is not possible or if the subject matter requires it, then GAO issues a single product containing the

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Special Consideration and Handling of
Classified, Restricted, and Sensitive
Information in GAO Products**

classified or the restricted information. This is the least desirable option.

Classified Information

GAO does not have the right to classify or declassify information. By law, that right is restricted to the executive branch. Therefore, a security review is performed by the appropriate agency at the request of a division or an office originating a product. Until the security review is completed, GAO assigns a temporary classification to the product equal to the highest classification of any data used in it and affords that product appropriate safeguards. During the security review, the classifying agency should be encouraged to carefully review draft products with the objective of declassifying or downgrading classified information where possible.

GAO products have special covers and markings to indicate when they contain classified data. Draft products use GAO Forms 165, 166, or 167 depending on the classification; final products have gray covers with red borders. The classifications are noted on the covers and on each page containing classified data. Specific classified words, paragraphs, or segments of text and/or figures should be appropriately marked.

Distribution is limited to those having appropriate security clearances and a need to know. The Office of Congressional Relations (OCR) makes this determination for congressional recipients and their staffs.

All classified data and products must be afforded the correct security protection as required by the Office of Security and Safety (OSS).

Restricted Information

If restricted information is necessary to satisfy the assignment's objectives, limitations on distribution depend on the type of restricted information to be included. For example, certain tax information may be disclosed outside GAO only to three specific congressional committees and to the Internal Revenue Service.

Therefore, distribution is limited to recipients authorized by statute or regulation and having a need to know. Such information must be provided the appropriate safeguards required by OSS.

As with classified information, the originating agency should be encouraged to carefully review a draft product with the objective of releasing restricted information if at all possible.

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Special Consideration and Handling of
Classified, Restricted, and Sensitive
Information in GAO Products**

**# How Should
Sensitive Matters
Be Handled?
#**

Because of the vast diversity of GAO assignments, staff may encounter situations potentially warranting referral to the Department of Justice or Inspectors General offices or may become involved in extremely sensitive issues. In these cases, GAO staff must exercise caution in reporting assignment results.

**# Referrals to the
Department of Justice
and Inspectors General
#**

If GAO's work discloses evidence that federal laws, regulations, requirements, or agreements have not been complied with, the matter may be referred to the Department of Justice or an agency's Office of the Inspector General. GAO products (including briefing documents and testimony) normally should not discuss these referrals without prior Office of the General Counsel (OGC) approval.

GAO usually informs appropriate congressional committees and the agency involved of any referrals, but the referrals should not be discussed with the press or other communications media without division or office management's prior approval.

Issues in Litigation

Pending court cases and related facts may be discussed in GAO products, but opinions should not be expressed on issues to be resolved by the courts unless there are mitigating circumstances and prior OGC approval has been obtained.

In all cases when drafts or final products discuss or express opinions regarding ongoing litigation, OGC must approve the specific wording.

**Agency Decisions
in Process**

When a product includes information about agency decisions currently in process, GAO must exercise caution so as not to inadvertently intervene in that process. This is particularly critical when the release of such information could put the government or other affected parties at a disadvantage. Examples include the release of information on sensitive procurements and potential government programs whose details have not been made public.

**Identifying Organizations
and People**

GAO products normally identify organizations and titles of persons responsible for the activities discussed. Persons are generally not named, but divisions and offices may make exceptions if warranted.

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A product may identify a person who was the subject of an inquiry into alleged wrongdoing or a succession of persons occupying a single position or office if it is important to distinguish between them. In making this decision, issue area directors should pay particular attention to those instances when pledges of confidentiality have been given (see General Policies/Procedures

**Chapter 12.15
Special Consideration and Handling of
Classified, Restricted, and Sensitive
Information in GAO Products**

Manual [GPPM], p. 7.0-2) or when the disclosure of persons' names could adversely affect them. Also, GAO's policies on exit conferences and obtaining comments on draft reports should be followed. (See GPPM, p. 14.1-5.)

In some instances, GAO assignments may call for interviewing several contractors or consultants or other groups. The question frequently arises as to whether these persons should be specifically cited in the body of the products or appendixes. *Issue area directors should consider whether listing all or some of the persons contacted better places the findings in perspective.*

For example, if GAO interviewed 10 contractors and found that 3 had incorrectly filed required paperwork, the question arises as to whether to list any or all of the contractors. If the product listed all 10 contractors without specifically identifying the 3 contractors, all 10 would automatically fall under suspicion. Therefore, issue area directors need to consider the readers' point of view when listing, or not listing, persons with whom GAO met or about whom obtained information and the relationship to the overall message of the product.

Other Sensitive Matters
At times, GAO develops information that may be considered sensitive yet not fall into the category of classified or restricted. In rare cases, GAO may determine that releasing the information may be detrimental to the good of the government and therefore makes limited distribution to the addressees and other authorized recipients.

In these situations, *issue area directors should discuss these sensitive matters with the division or the office heads, and potentially the Comptroller General's Job Starts Group, as soon as the sensitive issues arise.* Decisions about the products' release are reached in conjunction with the requesters and, in some cases, affected agencies.

Where Are Detailed Instructions Found?

GAO Order 0910.1, The GAO Security Manual, provides detailed instructions on products containing classified and restricted information. It describes how the pages of products are to be marked to identify this information, which cover sheets are required to accompany GAO products, and what review processes and safeguards (physical security measures) are to be used to protect the information.

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Special Consideration and Handling of
Classified, Restricted, and Sensitive
Information in GAO Products

Key Responsibilities

All GAO employees having access to classified, restricted, or sensitive information are responsible for protecting it against unauthorized disclosure in accordance with applicable GAO orders.

Issue area directors, assistant directors, and regional managers are responsible for ensuring that classified, restricted, or sensitive information is included in GAO products only when necessary for persuasiveness and clarity. They are also responsible for obtaining the necessary approvals when sensitive matters are discussed in products.

The Director, OCR, is responsible for determining whether intended congressional recipients of classified products have the appropriate security clearances. Division and office heads are responsible for ensuring that other intended recipients of classified products have a need to know and the proper clearances or the appropriate authorization in the case of restricted products. Overall guidance and assistance is available in The GAO Security Manual and from OSS.

The Office of Special Investigations is responsible for coordinating, referring, and tracking any referrals to the Department of Justice or agencies' Inspectors General and advising GAO staff on the appropriate actions to take in such situations.

The Director, Publishing and Communications Center, Office of Information Management and Communications, is responsible for ensuring that products containing classified or restricted information are distributed only to recipients designated by the issuing divisions or offices.

Related Materials

**General Policies/
Procedures Manual**

Chapter 7.0, "Obtaining Access to Information—Policy Summary."

Chapter 11.1, "Workpapers."

Chapter 14.1, "Agency Relations—Executive Agencies and Other Governmental Entities."

GAO Orders

0135.1, "Audit Assignments Involving Access to Tax Information and Coordination of GAO's Work on Tax Policy and Administration at Treasury."

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Information in GAO Products**

0135.3, "Audits of Financial Market Regulatory Agencies."

0910.1, The GAO Security Manual.

**0950.1, "Unauthorized Release of Draft or Restricted GAO Reports,
or Their Contents."**

**1130.1, "Handling Information That May Indicate Criminal
Misconduct or Serious Abuse in Agency Programs or Operations."**

GAO Forms

165, Classified Document Cover Sheet (Top Secret).

166, Classified Document Cover Sheet (Secret).

167, Classified Document Cover Sheet (Confidential).

Video Products

Policy

Video reports and clips are one medium GAO uses to communicate a message when it is the best, if not the only, way to convey the magnitude of the issues or conditions discussed. While video reports and clips may be highly effective in supplementing other reporting mechanisms, such as testimony, the primary consideration for using a video should be whether

- the video is tied to some key congressional action or date,
- the video is the best medium to convey GAO's message, and
- it is essential to see the event to fully appreciate the issues discussed.

Purpose

While GAO uses video products for training situations, for documenting conferences or seminars, or as a publicity tool, this chapter focuses on those video products used to communicate information regarding GAO's audits and evaluations.

To ensure that video products meet GAO communication standards and procedures, early and continued coordination with specialists—video communications specialists, the Office of Policy (OP), the Office of Congressional Relations (OCR), the Office of the General Counsel (OGC), and writers—editors and reports analysts—is necessary to ensure that the latest information on preparing and using video products is available.

When Should Video Products Be Considered?

Video products may be used to either communicate the results of GAO's work or be used in conjunction with the presentation of such results. To be most effective, *video products should be linked to some key congressional event, such as a debate on major policy proposals or a legislative reauthorization, when this type of presentation clarifies the issue for an audience that will act on the information.*

Video products are expected to be used only when they are the best medium to convey GAO's message and are essential for understanding the issue and/or physical conditions. They use a combination of sights and sounds to present a short, but powerful, message.

GAO generally uses two types of video products:

- **A *video report* stands on its own and includes a well-developed message and extensive visual material and generally is professionally narrated. The report should be brief—no longer than 15 minutes—and should generally be based on a recently issued report or accompany a report.**
- **A *video clip* does not stand on its own but is used in congressional testimony or key briefings. It is used to help GAO get the message across in visual form, which would be difficult to do orally or in writing.**

At times, video products may reemphasize GAO positions previously taken, tie together a broader message than previously presented narratively, or briefly enhance GAO's message at congressional briefings or during testimony.

For example, when the Superfund reauthorization was being debated, GAO's video report crystallized the questions and presented a quick, visual overview of a complex subject. The product, presented on the congressional network, pulled together the prior messages and visually depicted the deteriorating conditions, emphasizing the need for congressional action.

Using a video clip in conjunction with testimony provides an excellent opportunity to enhance a customer's understanding of a complex issue when it would be difficult, if not impossible, to effectively describe the condition orally or in written form. A video clip enables GAO to succinctly present a high-quality visual presentation in a couple of minutes to supplement the message conveyed during testimony.

For example, GAO evaluators took a congressional committee on a video tour of the partially constructed U.S. embassy in Cairo, Egypt, to illustrate the State Department's problems in overseeing overseas construction projects. This clip dramatically illustrated the problems described in the testimony statement and prompted extensive questioning from committee members about the project.

In considering whether to prepare a video product or another communication vehicle, issue area directors and division management should determine

- **what would be accomplished by preparing a video report;**

Chapter 12.16 Video Products

- whether a built-in customer (congressional) exists to see and act on GAO's message;
- whether the video would be produced in conjunction with a key congressional event, such as a major policy deliberation or a legislative reauthorization;
- why the message should be presented visually rather than narratively;
- whether the message is visually necessary to ensure that the user better understands and appreciates the issues being addressed; and
- how proposed visual materials to be included would correspond to and support the proposed spoken word and how the visuals would depict GAO's overall message.

How Are Videos Started and Approved?

Staff initiate videos in generally the same manner as other GAO assignments. These products, however, require coordination with more units than is normally required for other GAO products.

Staff considering the development of a video report must involve the Manager, Video Communications Branch (VCB), Publishing and Communication Center, Office of Information Management and Communications, at the earliest opportunity to discuss the potential video report and determine all the processes required to complete the project. The Manager, VCB, also helps plan the production schedule and helps identify sources of additional visual support materials if production of a video report is approved.

Division and office heads must approve GAO Forms 300 and 301 to be forwarded to the Job Starts Group when video reports are considered as the primary or secondary products. Depending on the number of staff-days expected to be spent on developing video clips, divisions and offices may need to prepare similar assignment initiation forms. This notification is the primary alert to the Job Starts Group's Video Review Board. Early communication and advice from the Group, however, is encouraged.

The Video Review Board (composed of the Assistant Comptrollers General for Planning and Reporting, Operations, and Policy and the Directors of the Office of Public Affairs and OCR) reviews the proposals and forwards to the full Job Starts Group those proposals that meet GAO's video objectives and expectations.

Before any substantive resources (such as original filming or initial editing in those cases where all the film will be obtained from external sources) are expended, *the division or the office must obtain clearance from the Video Review Board. The Manager, VCB, also should alert the Assistant Comptroller General for Policy that filming or editing is about to commence.*

The division or office head has the responsibility to ensure the adequacy and the accuracy of the video clip that will be used in conjunction with a briefing or testimony and needs to prepare a proposal or discuss the matter with the Job Starts Group only in unusual or extremely sensitive situations. If, however, minimal resources will be spent to prepare a video clip, the division or office head may determine that a specific GAO Form 300 or 301 need not be prepared.

A checklist of the key tasks in preparing video products is included as appendix I. Details for preparing a video product are highlighted in appendix II.

What Quality Control Is Required for Video Products?

Divisions and offices must ensure that video products--both reports and clips--meet all applicable GAO quality standards. More specifically, they should ensure product review and top management concurrence before external release of such products.

Overall Message

The message should not overstate or exaggerate GAO's position; should be clear, concise, and convincing; and should not be overshadowed by fancy visual material. The evidence standard applies equally to videos; that is, it must be adequate, competent, and sufficient to support the position or the issue presented.

Scripts

Scripts are necessary for all video reports and should be

- reviewed and approved by the division personnel who normally review GAO products;
- coordinated with other divisions having a special knowledge of, or interest in, the subjects of the video products; and
- reviewed by OGC to ensure that any potential legal issues, including privacy and copyright issues, have been resolved before production and all releases have been obtained.

Visual Materials

Since GAO's quality control procedures apply equally to video reports and video clips, as well as to any other GAO product, staff

should exercise judgment in obtaining original footage or selecting the visuals to be included to ensure factual accuracy. The VCB specialist plays a vital role in determining which visuals should be included and whether they accurately portray the message.

Generally, GAO staff should not be featured in video products unless a segment is intended to show that staff member performing the role of a GAO employee, for example, taking notes during an interview.

Ensuring that the visuals are unbiased may be difficult in that much of the footage used may be extracted from a full-length video prepared by some other party. The footage provided by others may be consistently complimentary, yet GAO's message may be trying to show that a problem exists and needs corrective action. Therefore, assistant directors and issue area directors should use their subject matter expertise as a basis to assess the accuracy of the visuals and the connotations they have.

In selecting meaningful visuals, issue area directors and assistant directors should consider whether any constraints, such as lack of available footage or inaccessibility to classified locations, prevented staff from obtaining visuals that would adequately, accurately, and logically depict the message.

Because a video product is so powerful, the visual materials must correspond to the spoken word and must actually depict the message. In other words, viewers should be able to independently see the visuals or hear the spoken word and come away with the same message. Care must be exercised to ensure that the words used do not convey one message and the visual materials another.

Referencing

Scripts should be referenced to the extent that all facts and figures presented are accurate and that the findings, the conclusions, and (if appropriate) the recommendations are fully supported. The presentation must be objective and representative of the subject matter.

Supporting information for charts, graphs, maps, or computer graphics created by GAO or commercial sources should be referenced or, at a minimum, taken from a previously referenced product. The key quality assessment relating to visuals is an assessment of whether they are representative of the condition.

Affected Agency

Once an approved script is developed, the issue area director should generally hold an exit conference with the affected agency to verify the facts to be presented. Additionally, when the video product is

completed, the issue area director should generally offer the agency an opportunity to view the product before external release. If the agency identifies serious flaws in the product, the issue area director must correct them before release.

Video Review Board

To ensure overall quality, the Board

- reviews video proposals;
- reviews video scripts;
- reviews the first cuts of the products; and
- approves the final products or suggests further viewing by the Job Starts Group, including the Comptroller General.

The division or office head should inform the Comptroller General of impending video reports and clips by using the same Reports Review system currently used for other GAO products.

How Are Video Products Communicated?

Because video products should be tied to some key congressional date or action, committee chairs generally sponsor their showing. Therefore, GAO staff, through OCR, need to contact congressional staff to receive permission to schedule the video report or show certain film clips. For example, if the video product includes a film clip of a particular congressional representative, GAO must get permission from that representative to feature him or her in a specific context.

Both the House Administration Subcommittee on Office Systems and the Senate Committee on Rules and Administration, which have jurisdiction over the two congressional networks, require a congressional sponsor before these systems may be used for broadcast. Generally, the chair(s) of the committee(s) for whom GAO performs extensive work agree(s) to sponsor the video report, as well as prepare "Dear Colleague" letters notifying all congressional representatives that the video will be presented during specific time frames. GAO staff should coordinate with OCR to make the necessary arrangements.

GAO, on a limited basis, provides copies of the video products to key congressional committees and to affected agencies. It informs other interested parties of how to order copies. If a video product includes copyrighted material and permission for further dissemination is not obtained, however, GAO may not be able to distribute additional copies.

Each video product is numbered in a manner similar to that for other GAO products; that is, RCED-93-1VR or RCED-93-1VC, and each is listed in the Management News.

What Are the Legal Issues Concerning Video Products?

Although GAO sometimes obtains much of the required visual materials from external sources, legal questions about their use may arise. The primary areas of concern in preparing video products involve

- the right of individual privacy, including releases to photograph and record, and
- infringement of the copyright law regarding materials used, including music.

GAO should be concerned with privacy issues because this relates to videotaping people engaged in various activities. When GAO is doing the videotaping, it should have responsible parties sign a GAO Form 228, Release and Authorization to Photograph and Record. (See app. III for sample.) GAO should consider the following information when determining whether or not to obtain a release:

- GAO must obtain a release when photographing or videotaping someone in a place normally considered private, such as the person's home, office, or hospital room.
- If the person being recorded is a minor, a parent or a guardian must also sign the release certifying that he or she is authorized to act for that minor.
- GAO need not obtain a release when videotaping persons in public places or crowd scenes or when videotaping public officials or legislators performing public functions, such as speaking in public, campaigning, and meeting with constituents or the press in public places.
- Notwithstanding the other rules, in particularly sensitive situations, GAO should obtain a release if the person being recorded is clearly visible in the footage even if that person did not speak to GAO.

When obtaining materials from external sources, staff should determine whether they contain copyrighted material. Generally, film footage, photographs, or other materials created by the U.S. government are not copyrighted. These external sources, however,

should be listed as a "trailer" to the video acknowledging the material received. If it is unclear whether the footage contains copyrighted materials, OGC should be contacted for guidance.

Staff should obtain permission from the owner or the copyright holder when footage has been copyrighted. Staff should try to have the owner sign the GAO Form 226, Agreement for Use of Copyrighted Material (see app. IV for sample), or GAO Form 227, Agreement for Purchase and Use of Copyrighted Material (see app. V for sample), as appropriate.

Because of the sensitivities and the technicalities of the privacy and copyright laws, *it is important that OGC be involved as soon as privacy and copyright issues arise.* Normally, this first occurs during the script-writing stage. All video products must be reviewed by OGC.

The forms shown in appendixes III, IV, and V may be obtained from VCB. Once the releases are signed, they should be included in the VCB project files.

Key Responsibilities

Issue area directors are responsible for selectively identifying issues that may be appropriate for visual presentation and for providing the issue area expertise to ensure that all video products are accurate and representative of the conditions presented. Division and office heads are responsible for establishing systems of quality control to ensure the accuracy and quality of video products.

VCB is responsible for the overall technical and aesthetic quality of all production elements. Additionally, *VCB* is responsible for collaborating with the audit/evaluation staff to develop the approved script and select visual materials; contracting for the narrator, recording the narration, videotaping visual material, creating and/or recording artwork and graphics, selecting music and sound effects, mixing and processing the audio components, and editing the final program master.

The *Manager, VCB*, is responsible for notifying the Job Starts Video Review Board when video reports are being considered, as they are being developed, and before they are finalized.

OP is responsible for keeping abreast of the latest policies and procedures relating to video reports and video clips, and the

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Video Products

Assistant Comptroller General for Policy is responsible for notifying other members of the Video Review Board of potential new products.

OCR is responsible for coordinating the showing of video products on the congressional network.

OGC is responsible for reviewing video products to ensure that GAO has not violated the privacy and copyright laws.

The Video Review Board is responsible for overseeing the planning, the development, and the finalization of all video products.

The Job Starts Group is ultimately responsible for authorizing the development, the release, and the distribution of all video products.

Related Materials

GAO Forms

226, Agreement for Use of Copyrighted Material.

227, Agreement for Purchase and Use of Copyrighted Material.

228, Release and Authorization to Photograph and Record.

300, MATS Job Initiation Report.

301, New Job Proposal.

480-B, Request for Production of Videotapes, Slide/Tape Programs, and Other Audio-Visual Products.

Appendix I: Checklist for Preparing Video Products

Planning

- Develop initial concept to consider producing a video product.**
- Meet with VCB Manager to gain an overview of the process.**
- Prepare and submit a proposal and GAO Forms 300 and 301 to the Job Starts Video Review Board for consideration and approval.**
- Coordinate efforts with OCR to obtain a sponsor.**

Script and Visual Material Development

- Hold a message conference with audit/evaluation staff, writers-editors or reports analysts, VCB representatives, OGC representatives, managers, etc.**
- Draft the script.**
- Determine potential visual images to be obtained.**
- Obtain visual materials and get releases signed.**
- Have the script approved in the division.**
- Coordinate the script with other divisions and OGC.**
- Hold an exit conference with the agency.**
- Reference the script and visual materials.**
- Select a narrator from audition tapes and/or recommendations of VCB staff.**
- Have the approved script narrated.**
- Include a trailer that acknowledges from whom GAO received film footage or other visuals.**
- Include a list of major GAO contributors to the video. (See p. 12.12-3.)**

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Video Products

Production and Release

- ___ Have VCB match the visuals, edit the videotape, and prepare the master copy for review purposes.
- ___ Offer to show the video product to the Job Starts Video Review Board before finalizing it.
- ___ Coordinate with OCR to schedule the product for showing on the congressional network.
- ___ Offer to show the product to the affected agency.
- ___ Show the product to the issue area director, the division or office head; and, if requested, the Comptroller General and other interested GAO officials for concurrence.
- ___ Distribute individual copies to key congressional committees and the affected agency.

Appendix II: Details for Preparing Video Products

Planning

The key to producing a successful video product is effective planning, coordination, and bringing together early the key staff—audit/evaluation staff, writers-editors or reports analysts, VCB representatives, managers, etc.—to be involved. This includes developing the proposal for approval by the division or office head and the Job Starts Video Review Board.

Script Development

Involved parties generally should hold a message conference to identify the overall message of the video and the supporting issues and to prepare an outline of the script. The modules cited for preparing an executive summary (see ch. 12.7) provide an excellent format for discussing the key issues to be presented.

Scripts should be limited to two or three central ideas or issues because time constraints permit only limited discussion of the issues in the suggested 8- to 10-minute final products. Thus, scripts should be limited to 10 to 12 double-spaced pages.

Scripts differ substantially from other types of GAO written products in that a different writing style is used. Scripts are prepared in conversational sentences; sentence structure differs somewhat from textual narrative. The following suggestions should be considered:

- Repeat key words and broad points for emphasis, clarity, highlighting, and linkage.
- Strike a serious, constructive—but not alarmist—tone. Present the problems, challenges, and solutions, but do not exaggerate them.
- Use vivid, direct, more-conversational language, especially at key points, such as the beginning of a new section or the conclusion of a complex one.
- Vary sentence length (use many short and some longer sentences) and construction (use both simple and complex sentences) to provide interest, emphasis, rhythm, and “breathers.”
- Start sentences occasionally with “but” or “and” to create sharper distinctions or links between thoughts.

Obtaining Visual Materials

- Use comparisons to convey the magnitude of costs or problems.

Staff should continually be alert to possible visual opportunities. That is, as staff perform their audit/evaluation tasks, they should consider whether a specific location, operation, or event may contribute to the presentation. As staff interview key agency officials, they should inquire as to sources of and contacts for obtaining additional visual materials. Developing this preliminary list of contacts should reduce the time needed to obtain visual materials once a decision is made to produce a video product.

Visual materials—video and film footage, still photographs, charts or other graphics, and animation—may be obtained free or at minimal cost from a variety of sources, including

- federal and state agencies;
- public interest groups and professional organizations;
- local news stations; and
- commercial sources, such as computer graphics firms and C-SPAN.

These sources generally cooperate with GAO's requests for visuals. Yet, these visuals vary in quantity and quality, and at times, the specific visuals needed to reflect the narrative may be unavailable. If this is the case, VCB may be able to videotape the necessary scenes or commercial sources may be contracted to videotape what is needed.

In deciding which visuals to select, the VCB specialist should consider the technical quality of the potential visuals, determine whether the visuals are an accurate representation of the situation and are not inflammatory, and determine whether the visuals contribute to the overall message.

It is important that the visuals correspond to the narrative and fully depict the message GAO is conveying. Staff also should consider the following suggestions:

- Match visual materials to the key thoughts in the narrative.
- Vary the kinds of images the viewers see—maps, photographs, moving pictures, computer graphics, black and white photographs—to facilitate the viewers' absorption of the message.

- **As a general rule, select one image per sentence and show the image for no longer than 10 seconds.**

Obtaining Narrators

Professional narrators do much to establish the tone of the video. Therefore, in selecting a narrator, staff should consider whether the tone of the video is somber, upbeat, optimistic, passive, etc. If the narrator will be shown in the video, staff also should consider the narrator's appearance and whether it presents a professional, reliable, and credible image.

VCB maintains a series of audition tapes from which the staff may select possible alternative narrators, or the VCB Manager may suggest a narrator on the basis of his or her knowledge of the product's message.

Ideally, staff, in conjunction with VCB, should select two or more narrators that effectively could present the message as this will facilitate scheduling conflicts if the primary choice is unavailable. VCB then contracts for the narrator and schedules the narration session.

Production

Once the approved script is narrated, VCB begins to select and match visual materials with the specific narration. VCB edits the tapes, introduces music and other sound effects, and produces the master tape that will be reviewed before release. VCB generally completes the entire process about 6 to 8 weeks after the script is approved by management.

Appendix IV:
GAO Form 226,
Agreement for Use
of Copyrighted
Material

United States General Accounting Office

GAO

Agreement for Use of
Copyrighted Material

1. Agreement for Use of Copyrighted Material

_____, as the Owner, or the authorized agent of the Owner, hereby grants the U.S. General Accounting Office (GAO) a nonexclusive right to use the copyrighted material described in block 7 of this agreement for use in a GAO video report. GAO may edit, change, and comment upon the copyrighted material and will use its discretion to decide how to incorporate the copyrighted material into the video report. The Owner acknowledges and grants the unrestricted right for the GAO video report to be duplicated and distributed in any and all manner and media.

The Owner warrants and represents that the Owner possesses all rights to the copyrighted material necessary for granting this license and will indemnify and hold GAO and its employees harmless from any damages and expenses arising out of a breach of this warranty.

The Owner acknowledges that there were no promises of any compensation for GAO's use of the copyrighted material.

2. Owner's Name and Title (print or type)

3. Signature

4. Date

5. Address (home or office)

6. Date Received by GAO

Note: Use reverse of form to describe the copyrighted material subject to the agreement.

OPB: OGC

GAO Form 226 (10/89)

Faint header text at the top center of the page.

Faint text block in the upper right quadrant, possibly a date or reference number.

A large, faint rectangular area in the center of the page, possibly containing a table or a large block of text that is mostly illegible due to low contrast.

Faint text block within the central area, possibly a title or a specific section header.

Faint text block within the central area, possibly a paragraph of text.

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Testimony

Policy

Testimony is one of GAO's most important forms of communication with the Congress. While presented orally, the prepared testimony is presented for the record and has received all required GAO quality control reviews to ensure accuracy and objectivity.

Who Prepares Testimony?

The operating division or office responsible for the subject matter on which the testimony is to be presented is responsible for preparing testimony. This unit is responsible for preparing the witness statement and the backup book and should coordinate with other divisions or offices significantly involved in the subject matter.

Witness Statement

A witness statement should fully and understandably represent GAO's position on matters covered. It should be concise and avoid repetition.

Content

A written statement should

- capture the most important points from GAO's work;
- limit the details presented and include appendixes if necessary;
- make early reference to the purpose of the hearings, such as legislation being considered, and its relation to GAO's work being discussed;
- limit discussions to work that has been completed or be qualified to reflect the preliminary nature of the information; and
- avoid discussions of proprietary, confidential, or classified information unless the hearing is closed to all but authorized individuals.

Agency Views

When testimony precedes a written report, the issue area director should take steps to obtain the views of responsible officials on the facts to be presented and the implications that flow from them through an exit or another such conference.

In certain circumstances, time may not permit holding official exit conferences, and in these situations, issue area directors should ensure that the testimony includes adequate qualifiers to notify recipients that the agencies have not had an opportunity to comment.

When significant time has lapsed from the issuance of a report to the time of testimony, staff should verify with the agency that the facts to be presented are still correct and that the recommendations now cited in the testimony are still valid. If the agency has begun corrective action, the testimony, to the extent possible, should address the steps the agency has taken to implement GAO's recommendations.

Timing

The statement must be prepared in time for required coordination and internal GAO review and for any preparatory conferences requested by the committee or the subcommittee. Deadlines set by the committee or the subcommittee must be met. Senate and House rules have long required the written statement at least 1 day before the hearing. Many committees or subcommittees want it 2 days before the hearing. (See ch. 12.14 regarding processing and distributing requirements for testimony.)

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Style

Staff should discuss specific timing and format requirements with the committee or the subcommittee before finalizing the testimony. In preparing the statement, staff should consider the following:

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- Testimony should be written in an easy-to-understand narrative that conveys GAO's message but does not involve extensive detail as may be provided in a report chapter. If needed, however, appendixes may be included in the written statement, which will be submitted for the record.
- The repetitious use of "Mr. Chair" and/or "Madame Chair" throughout the body of the text should be avoided.
- While the subject matter may cause exceptions, a six- to eight-page double-spaced statement provides an excellent overview and allows time for responding to questions.
- A summary statement should be developed if delivery will require more than 10 to 15 minutes. The full testimony will be submitted for the record.
- Related products may be listed in an appendix.
- When testimony is the final product, it generally should include a brief statement of objectives, scope, and methodology (OSM) in the body of the testimony. If the testimony was based on unique methodology, an appendix that sets forth the OSM that provided the basis for the testimony may be more appropriate.

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Backup Book

GAO prefers that if the committee or the subcommittee does not have specific format requirements, staff prepare testimony as indicated in chapter 12.14.

Documents supporting the facts in the written statement may be organized in a notebook known as a backup book. The backup book should be tailored to meet the needs of the witness but should generally include the following:

- A table of contents.
- A copy of other pertinent data on the committee or the subcommittee request, the date and place of the hearing, attending committee or subcommittee members and staff, and participating GAO representatives.
- An indexed copy of the statement cross-referenced to the underlying audit/evaluation report (if applicable) and to the tab number of the supporting material.
- A copy of (or excerpts from) underlying audit/evaluation report(s) or other GAO products; existing or proposed legislation; and special documents, such as bill comments, internal audit or consultants' reports, and task force reports.
- Details on the OSM of the work done and the resources expended.
- Answers to prepared questions if obtained before the hearings. Anticipated questions and answers may also be included.

What Quality Assurance Is Needed for Testimony?

Testimony should pass the same quality assurance tests as other GAO products to ensure factual accuracy and adequate support of conclusions. Testimony should be reviewed within the division or the office and by such other parties as needed to ensure quality. The testimony, as well as any subsequent material submitted for the record, also must be referenced. Specific requirements and responsibilities are included in chapter 12.13.

The issue area director preparing the statement is responsible, where appropriate, for consulting the Assistant Comptrollers General for Planning and Reporting (ACG/P&R) and/or Policy (ACG/Policy), the Office of the Chief Economist, and other divisions or offices having a significant interest in the subject matter.

The Special Assistant to the Comptroller General, the General Counsel, and the ACG/P&R review all testimony to be presented by the Comptroller General. On a case-by-case basis, they may also review testimony to be presented by other GAO officials. The Office of the General Counsel (OGC) reviews all testimony.

The Office of Congressional Relations (OCR) consults with the responsible division or office on matters involved in the testimony, including congressional policy implications. OCR also should receive an advance copy of the statement.

Any testimony anticipated to be delivered within 2 weeks should be included as an agenda item on the biweekly division Reports Review Meeting with the Comptroller General. Those offices that do not have regular Reports Review Meetings (primarily OGC) should notify OCR, which will provide advance notice of forthcoming testimony to the ACG/P&R.

Documentation

When the testimony is the principal product and is not closely related to an issued report, staff should prepare a master product folder and maintain a clear record of the review process. Items listed on page 12.13-11 should be considered for inclusion in the master product folder for testimony.

If testimony is a secondary product or closely follows the issuance of an issued report, staff may include the review documentation in the master product folder associated with the issued report.

Transmission to the Agency

As soon as practical after the hearing, staff should transmit a copy of the testimony to the affected agency. When the testimony is the primary product and includes recommendations and no additional products will be issued, staff must transmit a copy of the testimony to the agency with a basic transmittal letter to notify it of the provisions in 31 U.S.C. 720. (See ch. 12.6.)

How Does the Witness Prepare?

Even the most seasoned GAO witness may benefit from advance practice with the statement and from dialogue with the assignment staff about the hearing. The following matters are frequently covered in preparatory briefing sessions for the principal witness:

- *Discuss the backup book.* What is the relevance of the documents included? Which documents have been fully reviewed within GAO and/or referenced?

- **Discuss the hearing environment.** Who is expected to attend? Are any members expected to be hostile to GAO's message? Will any media cover it? What will other witnesses be saying? (If possible, obtain copies of their statements from the committee or the subcommittee.) What is the order of the witnesses, and why has that order been chosen?
- **Anticipate sensitive or controversial issues.** Are the issues to be presented likely to evoke negative congressional or agency reaction? Are the committee members sharply divided on the issues? Will the members believe the findings? Will GAO's findings be subject to criticism?
- **Practice delivery of the statement.** Time the delivery and compare it with what the committee is expecting. If time is available and the importance of the hearing warrants it, arrange with the Video Communications Branch, Publishing and Communications Center, Office of Information Management and Communications, to videotape the delivery and critique the presentation.
- **Define the role of supporting witnesses.** Be sure that all witnesses are clear about their roles. Will secondary witnesses step in on their own or wait for an invitation? Discuss the types of questions that are most appropriate for each GAO participant.
- **Hold a "murder board."** Come prepared with some tough or likely questions for the witness and have appropriate answers in mind so that constructive criticism of the practice answers of the witness can be given.

How Should Testimony Be Presented?

The witness should be thoroughly familiar with the content of the written statement and the facts supporting it to be able to make an effective presentation. The witness should be able to display a knowledge of the issue and GAO's position to provide credibility. If requested, the witness should summarize the major points of the written testimony and submit the full written statement for the official record.

When testifying, the witness should speak clearly and loudly, vary the pace of the presentation, maintain eye contact with the committee or the subcommittee, and use appropriate gestures.

At times, visual aids (such as video clips, videotapes, slides, or presentation boards) may enhance the testimony and more

thoroughly convey the message in the limited time permitted. If the staff consider using such visuals, however, the committee's or the subcommittee's prior approval should be obtained. Staff should prepare graphic material well in advance and make arrangements for any audiovisual equipment or easels needed.

During the question-and-answer portion of the hearing, the witness should

- give concise answers with specific examples, if possible;
- admit not knowing the answer, if appropriate;
- offer to provide the information for the record if the data are not readily available; and
- be particularly careful not to disclose information that may be considered proprietary, sensitive, and classified. (See ch. 12.15.)

What Should Be Done If Testimony Is Postponed or Canceled?

At times, hearings are postponed or canceled and frequently this occurs with little or no notice to GAO. In these cases, staff must take immediate action to ensure that copies of the testimony are not released.

When staff learn that a hearing has been canceled or postponed for more than 24 hours, the issue area director or the designee must notify OCR and the Office of Public Affairs (OPA) to prevent copies of the testimony from being released to the media. Additionally, staff should retrieve the copies of the written statement provided to the committee or the subcommittee because the information on the cover will be incorrect if those copies are to be distributed when a hearing is rescheduled.

Once a new hearing date is obtained, staff should prepare new cover sheets as replacements for the copies provided to the committee or the subcommittee and to OPA.

Who Edits the Transcript?

The division or the office that presented the statement also reviews and corrects the testimony transcript. This includes inserting information for the record in accordance with agreements made during the hearing. The issue area director is responsible for ensuring that staff reference any material before submitting it for the record or take other appropriate steps necessary to ensure its adequacy and accuracy.

Chapter 12.17
Testimony

Transcript editing must be completed to meet the date set by the committee or the subcommittee. Edited transcripts must be routed through OCR for review and submission to the committee or the subcommittee.

Editing guidelines provided by the committee or the subcommittee take precedence over any other guidelines. Other guidelines include the following:

- **Facts or essential meanings should not be revised. If the transcript contains errors, OCR should be consulted.**
- **Changes should be legible and should not obliterate the original transcript.**
- **If the transcript must be returned before the material to be inserted (as agreed to at the hearings) becomes available, the places where the insertions are to be made should be noted in the record. OCR should be notified when the insertion material will be available. Letters transmitting material to be included in a hearing transcript are signed by the official who testified.**
- **Proofreader's marks, as described in the United States Government Printing Office Style Manual, should be used whenever possible.**

Key Responsibilities

The Office of Congressional Relations

- **arranges GAO's testimony with the requesting committee or subcommittee,**
- **consults with the Comptroller General and the Special Assistant to the Comptroller General to determine GAO's principal witness,**
- **informs the committee or the subcommittee of GAO's witness, and**
- **prepares the notice of hearing and distributes it to OPA and to other GAO offices involved in the hearing.**

Issue area directors preparing written testimony are responsible for ensuring that all quality control, timing, and processing requirements of this chapter are followed. Any deviations must be discussed with the ACG/Policy and/or the ACG/P&R.

Related Materials

General Policies/ Procedures Manual

Chapter 3.4, "Supporting the Congress—Other GAO Services."

GAO Orders

0411.1 Supplement, "GAO Operations Manual: Supplement for Secretaries and Typists."

1412.1, "Testimony Before Congressional Committees."

GAO Forms

115-U, Distribution for Unrestricted GAO Reports.

#

312, PCC Production Services.

Other Publications

Training Institute Training Manual, Delivering Testimony.

United States Government Printing Office Style Manual.

Comments on Legislative Bills

Policy

GAO considers legislative bill comments an important form of assistance to the Congress. GAO's policy is to provide timely comments on bills when (1) requested to do so by a committee or a member; (2) GAO's authorities or responsibilities would be affected by the bill's passage; and/or (3) GAO has information that would be useful to committees or members in considering or modifying the bill, including possible changes to help accomplish intended objectives.

How Are Bill Comments Assigned?

Generally, the Office of Congressional Relations (OCR) receives and acknowledges requests for bill comments and assigns them to divisions or offices for action. It provides copies to other GAO organizations having an interest in the subject matter and to the Office of the General Counsel (OGC). Divisions and offices should notify OCR within 5 days of receipt as to whether comments are necessary. OCR will then notify the requesters of the decisions.

In some cases, during briefings, meetings, or other congressional contacts, requesters may ask for comments on current bills or proposed legislation. To be as helpful as possible, GAO staff should discuss with the requesters appropriate means for providing comments, including such matters as

- whether the comments may be oral or written,
- how quickly they are needed, and
- whether the comments will be attributed to GAO.

Also, before providing comments, GAO staff should coordinate with division management, OCR, and OGC to ensure that the comments present a fair, balanced, and accurate description of GAO's position.

If current or proposed legislation is discussed during congressional contacts, the discussion should be thoroughly documented in a congressional contact memorandum that includes the bill number, its purpose, and any recommendations for changes GAO staff made. Documentation of subsequent contacts on the same issue should reference prior contact memorandums.

Who Prepares Bill Comments?

Bill comments are prepared by the division or the office whose responsibilities relate most significantly to the bill's subject matter—the action office. In consultation with OCR, other divisions and offices knowledgeable of or having special interest in the bill give the action office their views for consideration in preparing comments.

How Are Bill Comments Presented?

Comments should be presented so that a generalist, having little or no prior background with the legislative issue or the proposal under consideration, can understand (1) the issue being addressed, (2) GAO's views on it, and (3) the basis for GAO's views. Staff should prepare comments so that they are readily usable by a hurried reader searching for information on which to base a decision. Consequently, brevity is important.

As a guide, the comment letter should be prepared as correspondence and should not exceed five pages. If more pages are needed, staff should consider using the letter as a summary of GAO's views with detailed comments included as an enclosure. *Bill comments must meet the quality standards established for all GAO products, including referencing.*

Bill comments are useful only when they meet the congressional timetable. Thus, *comments must be provided in time to be considered before planned congressional action on a bill.* When this is not a factor, comments generally should be made within 60 days.

Because of the need for timeliness, comments are normally based on information already available when the comments are requested. Thus, comments may range from general comments regarding the overall merits of a bill to specific comments and firm opinions, including, perhaps, alternatives to particular bill provisions.

In some cases, ongoing work may significantly relate to the subject matter of bills. If work has progressed far enough, it may provide information on which comments could be based. If work has not progressed to that point and comments have been requested, the requester should be notified of GAO's ongoing work and given a target date as to when the assignment results could be included in the comments.

What Should Be Included in Bill Comments?

Introductory paragraphs of comments should include

- the bill number, the title, and a brief statement of the bill's purpose;
- the reasons for GAO's comments on the bill; that is, a congressional request, a citation about GAO in the legislation, and/or current GAO work related to matters covered by the bill;
- the bill's stated intent and the means chosen to fulfill it; that is, establishing new procedures, removing requirements, funding new programs, etc.;
- likely changes if the legislation is enacted;
- the impact of those changes, if known, on the program, procedures, policy, the public, paperwork, etc.; and
- a succinct statement of GAO's position on the bill.

Comments on particular sections of a bill should identify the section or the subsection with only as much repetition of the bill's language as is needed for clarity. If a bill proposes major policy changes to a legislative program, a paragraph or two may be sufficient to put the proposal and GAO's comments in perspective. If the comments involve numerous technical amendments to statutes, generally discussing the bill's provisions and including specific technical comments as an enclosure may be useful.

Related Information

The Legislative Information Section of the Law Library, Office of Information Management and Communications, provides OGC with legislative history information on similar or related bills. The attorney assigned to work with the action office has the responsibility to inform the action office of the existence of such information and, where appropriate, provide copies of material requested so that it may be appropriately used.

Who Reviews Bill Comments?

All comments, when they are ready for signature but before they are signed, are reviewed by appropriate action office officials, including the issue area director, the director for planning and reporting, and Assistant Comptroller General or the office head. Also, before signature, OCR and OGC review comments.

If the comments are to be signed by the Comptroller General or if the action office head believes that the comments involve significant or

controversial issues, they are reviewed by the Assistant Comptroller General for Planning and Reporting (ACG/P&R), the Special Assistant to the Comptroller General, and the Comptroller General.

Generally, the Office of Policy (OP) does not review bill comments. But, upon request, OP is available to help staff prepare comments. Also, in special cases, such as a case when a deviation from a prior GAO position seems warranted, OP may request to review the comments.

Any bill comments anticipated to be issued within 2 weeks or signed by the Comptroller General should be included as an agenda item on the biweekly Reports Review Meetings with the Comptroller General. Those offices that do not have regular Reports Review Meetings (primarily OGC) should provide OCR advance notice of forthcoming bill comments so that appropriate GAO officials can be notified.

Who Signs Bill Comments?

The action office head should determine the signature level for bill comments, after considering how sensitive, controversial, and important the issues that the bill addresses are. Any questions regarding signature level should be resolved initially in the action office and coordinated with OCR and OGC.

Generally, bill comments that address important, sensitive, or controversial matters or may have far-reaching effects are signed by division or office heads; the General Counsel; or, in special cases, the Comptroller General. Examples of such cases involve proposed legislation affecting GAO's mission and responsibilities and broad-based legislation significantly affecting government operations, such as the Deficit Reduction Act. Issue area directors may sign all other bill comments unless the message is such that a higher signature level would be more appropriate.

What Does the Bill Comments Package Include?

A bill comments signature package is prepared for each bill on which GAO comments are prepared. The package provides information to review before signature and constitutes a record of GAO's position on the bill and how it was developed. Each bill comments package must contain the following items:

- A copy of the congressional letter requesting comments, if applicable.

- **A copy of the proposed legislation.**
- **A list of other divisions' and offices' comments, annotated to indicate their disposition.**
- **A copy of any pertinent congressional contact memorandums and testimony, as well as executive summaries of relevant GAO reports.**
- **For comments to be signed by the Comptroller General, one unfranked envelope addressed to the requester and marked "Hand-Deliver." Also, the envelope should be marked for the attention of the responsible committee staff member, when known.**
- **Instructions for distribution of the final signed response. For internal distribution, the instructions must identify appropriate action office and other division or office officials who are to receive copies. The list must also include as internal recipients (1) the Legal Support Services Branch, OGC; (2) the Legislative Information Section of the Law Library; and (3) OCR. For external distribution, the instructions must identify appropriate recipients, including those who are to receive copies when, after 30 days, the comments become available for unrestricted distribution.**
- **The referenced copy of the comments and related Referencing Review Sheets (GAO Forms 92).**

In addition, when the comments are to be signed by the Comptroller General, the package should include a statement summarizing controversial issues concerning the bill, divergent internal views on GAO's position, or changes in GAO policy or past positions reflected in the comments. When different views have been expressed in writing, copies should be included.

How Is the Bill Comments Signature Package Routed?

The action office should note on the Action Routing Slip (GAO Form 319) the name of the attorney handling the case and other divisions or offices that reviewed the case. If differences have been expressed, that fact should be noted on the routing slip or in a separate memorandum.

The bill comments package should then be routed for OGC and OCR review before it is returned to the action office for signature.

When the comments are to be signed by the Comptroller General or when they involve particularly sensitive or controversial issues, they should also be routed through the ACG/P&R and the Special Assistant to the Comptroller General.

How Are Bill Comments Distributed?

When bill comments are signed by the Comptroller General, the signature package is sent to the Legal Support Services Branch, OGC, which distributes the original response and appropriate copies in accordance with action office instructions. But if an action office official signs the comments, the action office prepares copies of the final response and distributes the original and copies to recipients.

External distribution of bill comments is limited to the requesting committee(s) for up to 30 days unless OCR specifically approves a deviation. After 30 days, copies will be available for distribution to anyone who requests them.

How Is the Bill Comments Package Stored?

Once bill comments have been signed and all copies distributed, the package should be stored in the appropriate B-file, which is kept by OGC's Legal Support Services Branch. This ensures easy access to the package so that staff can provide timely responses to questions about the comments.

Key Responsibilities

OCR assigns the request for bill comments to an action office, provides advice in responding to it, and stays abreast of its status until action is completed.

OGC assigns a B-number to the request, obtains the legislative history (including information on related bills) from the Law Library, provides requested counsel, distributes completed comments signed by the Comptroller General, and stores bill comments signature packages in B-files.

The ACG/P&R and the Special Assistant to the Comptroller General review comments that deal with significant, sensitive, or controversial issues before they are signed.

The action office obtains input from the divisions or the offices having an interest in the subject matter, meets deadlines for preparing bill comments for the requester, and distributes completed comments signed by action office officials.

Related Materials

General Policies/
Procedures Manual

Chapter 3.4, "Supporting the Congress—Other GAO Services."

Chapter 12.18
Comments on Legislative Bills

GAO Order

0411.2, "Handling Congressional Correspondence."

GAO Form

92, Referencing Review Sheet.

319, Action Routing Slip.

1954



Financial Statement Audit Reports

Policy

#

GAO audits the financial statements of federal agencies, government corporations, pension plans, and legislative activities to determine whether an entity's financial statements fairly present its financial position, results of operations, cash flows, and reconciliation to budget reports in accordance with generally accepted accounting principles (GAAP) or other applicable accounting principles. These audits also report on the entity's internal controls and compliance with laws and regulations as required by the generally accepted government auditing standards (GAGAS)—"the Yellow Book." The Financial Audit Manual (GAO/AFMD-12.19.5A) provides guidance on the planning, coordinating, and reporting for financial statement audits.

What Do Financial Statement Audit Reports Contain?

#

A financial statement audit report should include the following sections:

- Introduction.
- Significant matters (when applicable).
- Conclusions regarding
 - financial statements,
 - internal controls,
 - compliance with laws and regulations, and
 - consistency of other information (when applicable).
- Objectives, scope, and methodology (OSM).

The introduction summarizes the auditor's conclusions on the entity's financial statements, internal controls, and compliance with laws and regulations.

A significant matters section is included if any of the following situations exist:

- Significant limitations on the scope of the audit.
- Uncertainties for which the auditor disclaimed an opinion.

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Audit Reports**

- # • **Material departures from established accounting principles.**
- # • **Material weaknesses in internal controls or other weaknesses that**
- # **the auditor has decided to describe in the audit report.**
- # • **Instances of noncompliance that have a material effect on the**
- # **financial statements or other instances of noncompliance that the**
- # **auditor has decided to describe in the audit report.**
- # • **Material inconsistencies between other information (overview,**
- # **combining statements, and other supplemental financial and**
- # **management information) and the financial statements or material**
- # **nonconformity of the other information with Office of Management**
- # **and Budget (OMB) guidance for such information.**
- # • **Material conflicts between the Summary of Management's Report**
- # **on Internal Controls prepared under the Federal Managers' Financial**
- # **Integrity Act and the results of the auditor's evaluation of internal**
- # **controls.**
- # • **Any other significant matters coming to the auditor's attention,**
- # **that in his or her judgment, should be communicated to the entity**
- # **head, OMB, and the Congress.**

This section should be phrased in a manner similar to an executive
summary. Matters should be described in nontechnical language so
that readers can readily grasp their significance.

The conclusions section contains the auditor's overall conclusions
on the financial statements, internal controls, compliance with laws
and regulations, and consistency of other information. The Financial
Audit Manual (GAO/AFMD-12.19.5A) provides guidance on forming
conclusions on financial statements, internal controls, compliance
with laws and regulations, and other information (secs. 580, 595 A,
and 595 B).

The OSM section includes a discussion of management's and the
auditor's responsibilities; what the auditor did to fulfill his or her
responsibilities; the scope of the auditor's work on internal controls;
and a statement that the audit was performed in accordance with
GAGAS and, if appropriate, current OMB guidance.

Any departures from the standard language for the basic report must
be approved by the Director for Planning and Reporting, Accounting
and Financial Management Division (AFMD).

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Financial Statement
Audit Reports**

#

The financial statements represent the entity's determination of its financial position and GAO may not unilaterally adjust or change them. Instead, GAO should encourage the entity to make necessary changes. If this is not done and where the amounts involved are material, GAO's opinion should identify the specific exceptions and the dollar impact.

If the entity plans to publish its financial statements and to include only GAO's opinion on them, the opinion and the reports on internal controls and compliance with laws and regulations should be separately signed and delivered to the entity. The financial statement opinion in the published reports should refer to the separately delivered reports on internal controls and compliance with laws and regulations.

**Opinion on Financial
Statements**

GAO's opinion on the financial statements should be accompanied by the following financial statements:

- Statement of Financial Position (balance sheet).
- Statement of Operations.
- Statement of Cash Flows.
- Statement of Reconciliation to Budget Reports (federal agencies only).

The entity prepares the financial statements; however, GAO may provide assistance and suggestions to improve the financial statements and related disclosures, but the financial statements remain the entity's responsibility.

#

When reporting on financial statements, the following areas must be considered—(1) audit scope, (2) uncertainties, (3) consistency, and (4) departures from established accounting principles.

The auditor must consider these four areas and results of all audit procedures performed to determine if an opinion can be expressed on the financial statements and, if so, the type of opinion. If an opinion can be expressed, the auditor may issue one of the following opinion types—unqualified, unqualified with an explanatory paragraph, qualified, or adverse. If an opinion cannot be expressed, the auditor should issue a disclaimer.

**# Report on Internal
Controls
#**

The auditor must express an opinion about whether the internal controls in effect at the end of the period are sufficient to meet the following control objectives insofar as those objectives pertain to

preventing or detecting losses, noncompliance, or misstatements
that would be material in relation to the financial statements:

- # • Assets are safeguarded against loss from unauthorized use or
disposition.
- # • Transactions are executed in accordance with budget authority
and with laws and regulations.
- # • Transactions are properly recorded, processed, and summarized
to permit the preparation of financial statements and to maintain
accountability for assets.

The areas in which internal controls are evaluated should be listed in
the OSM section of the report. The auditor's evaluation of the
entity's internal controls and the results of other audit procedures
form the basis for the auditor's opinion on the internal controls. The
opinion may be unqualified, qualified, adverse, or unqualified with
reference to reportable conditions. Additionally, there may be
restrictions on the scope of the procedures that result in a qualified
opinion or a disclaimer report. The auditor should communicate
either in the report or in a management letter any identified internal
control weaknesses (including weaknesses in operations controls)
and consider the effects of such weaknesses on other reports
prepared by the entity.

**Report on Compliance
With Laws and
Regulations**

The auditor should report separately on the results of compliance
testing and on compliance matters coming to the auditor's attention
during procedures other than compliance tests. The manner in
which noncompliance is reported depends on the significance of the
noncompliance and on whether such noncompliance is material to
the financial statements. The auditor should consult with the Office
of the General Counsel regarding conclusions on the entity's
compliance with laws and regulations.

Other information may be included in the annual financial statement
of federal agencies. This information consists of an overview of the
reporting entity, combining statements (when considered
appropriate by the entity), and supplemental financial and
management information. The auditor should apply procedures
consistent with the Statement on Auditing Standards (SAS) 52,
which specifically addresses supplemental information required by
the Financial Accounting Standards Board and the Government
Accounting Standards Board. As discussed in SAS 52, the auditor
should compare the consistency of the information with the
principal statements and should discuss the methods of
measurement and presentation with entity officials.

Reliance on Independent Public Accountants' Opinion

At times, GAO engages independent public accountants to assist in carrying out its statutory audit responsibility for government corporations. In these cases, GAO reports to the Congress but relies on the opinion expressed by the independent public accountant. To ensure the reasonableness of the independent public accountant's work and to determine the extent to which GAO may rely on the opinion expressed, GAO determines whether

- the financial statements were prepared in accordance with GAAP or other applicable accounting principles,
- the audit was conducted in accordance with GAGAS, and
- the auditor complied with other applicable professional standards.

In these instances, GAO should do sufficient testing and monitoring of the work done by the independent public accountant. GAO's report should include the scope of its work to evaluate the reasonableness of the independent public accountant's work and, if appropriate, assurance that the independent public accountant's opinion on the financial statements may be relied on. For more information on the steps required to evaluate the efforts of independent public accountants, see GAO/AFMD-8.1.1, Guide for Review of Independent Public Accountant Work.

How Are Management Letters Used?

To communicate audit findings on a timely basis, the auditor should consider issuing reports and/or management letters during the audit. In such instances, the report on the annual financial statement must describe significant matters and the general nature of other reportable conditions and refer to such reports and/or management letters.

A management letter may include findings or observations regarding accounting, financial reporting, and operating procedures and controls that do not materially effect the financial statements. Because the scope of a financial statement audit is not intended to develop the cause and effect of an internal control weakness, not all of the necessary elements of a finding may be present to support a recommendation(s) for corrective action.

Reports with recommendations are usually addressed to agency heads, with copies to the respective oversight committees. These reports should contain the appropriate legal citation (31 U.S.C. 720) that requires the agency heads to report the status of corrective actions.

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Audit Reports**

In those instances when the findings are not fully developed to support recommendations, the findings are presented in management letters with sufficient information to permit the agencies to further investigate the areas of concern and take corrective action. In subsequent audits, GAO staff should follow up on the status of these agency actions even though GAO had not made formal recommendations.

Management letters may involve a message that is more of an observation or a suggestion and should be addressed to the Chief Financial Officer with a courtesy copy to the agency head.

Key Responsibilities

#

All reports on financial statement audits and related management letters must be coordinated with and approved by the *Director for Planning and Reporting, AFMD*. Unless previously approved, the draft report and statements must be reviewed by *AFMD's Accounting and Auditing Methods and Standards Group*. Unresolved accounting or reporting issues will be decided by the *Assistant Comptroller General, AFMD*.

Related Materials

General Policies/
Procedures Manual

Chapter 9.0, "Findings, Conclusions, Recommendations, Followup, and Accomplishment Reporting—Policy Summary."

Other Publications

Government Auditing Standards (Yellow Book) (GAO/AFMD-4.1.1).

#

Assessing Compliance With Applicable Laws and Regulations (GAO/OP-4.1.2).

Standards for Internal Controls in the Federal Government (GAO/AFMD-4.1.3).

Guide for Review of Independent Public Accountant Work (GAO/AFMD-8.1.1).

#

Financial Audit Manual (GAO/AFMD-12.19.5A).

Title 2 of GAO's Policy and Procedures Manual for Guidance of Federal Agencies.

Office of Management and Budget Bulletin 93-06, "Audit Requirements for Federal Financial Statements."
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American Institute of Certified Public Accountants' Statements on Auditing Standards.

Financial Accounting Standards Board Current Text.

Government Accounting Standards Board Current Text.

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
5800 S. UNIVERSITY AVENUE
CHICAGO, ILLINOIS 60637

RECEIVED
JAN 15 1964
FROM
DR. J. H. GOLDSTEIN
TITLE
POLYMERIZATION OF VINYL MONOMERS
BY CATIONIC MECHANISM

TO
DR. J. H. GOLDSTEIN
DEPARTMENT OF CHEMISTRY
UNIVERSITY OF CHICAGO
5800 S. UNIVERSITY AVENUE
CHICAGO, ILLINOIS 60637

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Correspondence As A Product Line

Policy

GAO uses correspondence to transmit thoroughly analyzed, substantive information to congressional requesters, agency officials, and the public when doing so best meets the assignment needs. To qualify as a product, correspondence should transmit substantive information, meet GAO's quality standards, and generally have a more limited distribution to those directly affected and other interested parties.

Purpose

This chapter recognizes the use of this product type as a means to provide flexibility in communicating GAO's interim or final results. GAO uses correspondence to

- provide substantive information that is time critical to users,
- provide assignment results to lower-level agency officials who can act on the information provided, or
- close out assignments and document the results of GAO efforts.

This chapter focuses on correspondence products used to provide attributable information to external audiences. Procedures for processing and distributing correspondence are presented in chapter 12.14.

GAO's administrative correspondence generally is discussed in chapter 12.2 and comments on proposed legislation are discussed in chapter 12.18.

Why Does GAO Use Correspondence?

Correspondence plays a fundamental role in documenting and communicating to external parties GAO's assignment results. Correspondence is used to quickly convey a message and give recipients attributable information.

Correspondence could be used to provide an interim, attributable document to congressional recipients to generate immediate action on the information provided. For example, a requester may have a specific need for a GAO analysis segment during congressional deliberations. Yet, on the basis of the work currently under way, a chapter or letter report may be several months from completion. In such an instance, providing an interim product based on GAO's work is appropriate.

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Also, correspondence could be used to provide assignment results, including recommendations, to lower-level agency officials when the nature of such a message would not require an in-depth discussion with an agency head to invoke the provisions of 31 U.S.C. 720.

Correspondence may be used to achieve quick corrective action before issuing a comprehensive communication to an agency head. (See ch. 12.10 for additional information on making recommendations.)

In addition, correspondence may be used to supplement a previously issued product (report or testimony) only when additional work or a substantive analysis is done.

The correspondence should transmit substantive information, which has been thoroughly analyzed and meets GAO's quality standards.

Generally, correspondence addresses a more narrowly scoped issue than a report; has limited applicability beyond the assessed program or function; and, therefore, has a more targeted audience and generally limited distribution.

What Should Be Considered In Determining Whether to Use Correspondence?

Correspondence should be used when doing so best meets GAO's need to be responsive to users of GAO information. Generally, the following conditions should apply:

- *The scope is limited, the issue is not complex or sensitive, and there is only one issue.* Correspondence is appropriate when presentations are straightforward and cover simple issues of narrow or limited scope. For broader issues and those that are complex, sensitive, or potentially significant, staff should consider issuing a letter or chapter report, where the format lends itself to a more detailed presentation of facts, conclusions, and recommendations.
- *There is an urgency for an attributable product.* Correspondence is appropriate when requesters need attributable GAO products to meet urgent legislative needs.
- *Results could be communicated to lower-level officials.* This product line can convey the final results of GAO's work, particularly if quick results are expected.
- *The recommendations are limited or narrow.* While recommendations to lower-level agency officials may be appropriate in correspondence, any far-reaching recommendations or matters for

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congressional consideration should be presented in chapter reports, letter reports, or testimony because of the wider distribution of the final product.

- *The message addresses unique program or activity findings.* Correspondence focuses on narrowly scoped, non-cross-cutting issues. If the issues to be presented extend beyond the limited span of one agency, staff should consider more suitable alternative modes, such as chapter or letter reports.
- *The message is brief.* Correspondence is intended to quickly explain the issues at hand, and it is not expected to consist of more than a few pages. If extensive narrative is needed to fully present the facts and their implications, staff should consider issuing a chapter report, whose format lends itself to more comprehensive descriptions of the conditions noted.
- *There is a need to document GAO's actions on an assignment.* In some instances, GAO merely needs to provide written documentation of the work performed and the findings developed.

**What Quality
Assurance Is Needed
for Correspondence?**

As GAO searches for ways to improve its responsiveness to the Congress, it must remain confident that any information provided meets GAO's quality standards. GAO expects that all products have undergone quality reviews. Because correspondence is a quick form of communication, quality assurance procedures must be flexible to meet the time frames established by users of GAO information.

Correspondence should be fully referenced. In those rare instances when time does not permit full referencing, at a minimum, the correspondence should be selectively referenced. In all cases, issue area directors should ensure the accuracy and the adequacy of the information presented.

For correspondence to congressional members, staff should provide a copy to the Office of Congressional Relations for review before transmitting the letters to the addressees. Before issuance, all correspondence must be reviewed by the Office of the General Counsel and coordinated with divisions and offices having subject matter expertise.

Divisions and offices are expected to review and process correspondence expeditiously since it should be straightforward and brief. Divisions and offices, however, may find it appropriate to adjust or streamline their normal review processes permitting

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prereview, postreview, concurrent review, or expedited review to ensure that correspondence is issued in time to meet the users' needs. They may want to place greater accountability on issue area directors.

Finally, correspondence should be included on the list of items to be considered during the Comptroller General's biweekly Reports Review Meetings, like any other products.

How Does GAO Prepare Correspondence?

Correspondence is a means to provide timely information to a user of GAO information. Divisions and offices are responsible for preparing correspondence for distribution to the addressees and for providing the Publishing and Communications Center, Office of Information Management and Communications, with a copy to be used for subsequent and demand distribution as discussed in chapter 12.14.

While no specific format or side captions are required, *staff should consider the overall message in structuring GAO's response.* In some instances, several side captions like those used in executive summaries may help communicate the issues and meet assignment needs. In other instances, side captions may be unnecessary because of the limited scope of the message or the length of the correspondence. Correspondence also should discuss the assignment objectives, as well as the scope and the methodology used.

Staff should limit the length of correspondence and any enclosures to that necessary to adequately convey and support the message. Supplemental material required to understand the message should be minimized and should be identified as enclosures.

Generally, correspondence does not include a separate enclosure listing GAO contributors. Where one or two individuals are primarily responsible for the product, they should be identified in the letter itself.

How Does GAO Document Correspondence?

Staff should prepare a master product folder to document correspondence. Depending on the complexity of the assignment, staff should include documentation that fully identifies the product reviews and all necessary GAO forms. (See p. 12.14-21 for the master product checklist.)

Key Responsibilities

Divisions and offices are responsible for establishing systems of review to ensure that any correspondence transmitted by their units meets all GAO standards of adequacy and accuracy.

Issue area directors and regional managers (when delegated) are responsible for

- determining when correspondence is appropriate to communicate GAO's message,
- ensuring that the information presented meets GAO's standards and is appropriately presented,
- ensuring that all appropriate parties review a copy of the correspondence in accordance with division or office requirements, and
- ensuring that all appropriate parties receive copies of correspondence that would help them carry out their duties.

Related Materials

GAO Order

0411.1 Supplement, "GAO Operations Manual: Supplement for Secretaries and Typists."

GAO Forms

115-R, Distribution for Restricted GAO Reports.

115-U, Distribution for Unrestricted GAO Reports.

#

312, PCC Production Services.

DATE: 10/10/1964
BY: [illegible]
[illegible]

[illegible text]

Other Audit/Evaluation-Related Products

Policy

GAO issues audit/evaluation-related products to give internal and external audiences a broad perspective of the work undertaken and the results achieved.

What Other Audit/Evaluation-Related Products Does GAO Issue?

To satisfy various legal requirements or to provide a comprehensive body of information, GAO issues various other audit/evaluation-related products. These products, each serving different purposes, include

- bibliographies,
- Status of Open Recommendations,
- Comptroller General's Annual Report,
- Reports and Testimony (monthly list),
- Annual Index, and
- special reports.

Bibliographies

On occasion and sometimes in response to a statutory requirement, divisions and offices issue bibliographies of issued GAO products. Bibliographies are lists of reports, testimonies, and any other pertinent products issued by GAO over a given time frame. They may be issued quarterly, annually, or as needed.

To determine whether bibliographies (other than those statutorily required) should be prepared, issue area directors should consider whether

- a purpose would be served by preparing them,
- audiences exist for them, and
- a specific frequency exists for subsequent editions.

Once issue area directors determine that bibliographies should be prepared, assigned staff must work closely with Information Services Center (ISC) staff in the Office of Information Management and Communications (OIMC) to identify the contents, determine the appropriate formats, and finalize the products.

Appendix I provides general guidance for planning, preparing, and finalizing bibliographies.

Status of Open Recommendations

In mid-January of each year, GAO provides a report to the House and Senate Appropriations Committees on the status of open recommendations. The report is intended for use by congressional oversight and authorization committees, as well as the Appropriations Committees, in preparing for hearings and budget deliberations. Copies are also furnished to agency heads to allow them complete visibility of open recommendations for their agencies and to afford them another opportunity to act on them. The report

- includes background and findings information on each GAO product;
- describes the most recent actions on GAO's open recommendations;
- categorizes product-related information by issue area within specific budget function categories; and
- includes issue area summaries, prepared by issue area directors, which identify key open recommendations that on the basis of GAO's work and judgment, need priority attention from congressional members and staff, as well as agency officials.

Information on specific open recommendations included in this report is taken directly from the data obtained during the recommendation followup process. (See General Policies/Procedures Manual [GPPM], ch. 9.2.) GAO Forms 66 updated during the fall followup cycle are used as the basis for this report.

Although the report is addressed to the Appropriations Committees, issue area summaries and related information should be useful to issue area directors in discussing open recommendations with other committees interested in their issue areas.

In addition, GAO distributes copies of this report to chairs and ranking minority members of committees or subcommittees, Chief Financial Officers, and the federal audit organizations. Internally, Band IIs and above receive all or portions of the entire report for use in dealing with agency and congressional officials.

Appendix II provides guidance to help issue area directors write their summaries. The summaries—in both hard copy and computer disk format—must be submitted to the Office of Policy (OP) no later than September 30 of each year for inclusion in the report.

**The Comptroller General's
Annual Report**

Annually, the Comptroller General is required to prepare and distribute a publication outlining the agency's activities for the prior fiscal year. While no specific format exists, GAO's annual report includes financial information, a summary of GAO's achievements, and a message from the Comptroller General.

The Office of Public Affairs (OPA), which is responsible for publishing the Annual Report, relies on input from divisions and offices. Each year, the Comptroller General assigns a Senior Executive Service candidate to be the project manager, who is responsible for drawing together the necessary information and ensuring that deadlines are met.

OPA generally drafts the Comptroller General's message and provides copies to divisions and offices for comment. The information on GAO's financial statements is obtained from the Office of Financial Management, while the information on GAO's recommendations and accomplishments is obtained from OP and the Assistant Comptroller General for Planning and Reporting (ACG/P&R). In addition, the report includes the numbers and types of products issued, which are obtained from GAO's document database.

The Joint Committee on Printing limits the number of copies produced to 5,000. These are sent to congressional leaders, agency heads, a limited number of GAO staff, and selected other parties.

**Monthly List
of Reports and
Testimony**

As required by 31 U.S.C. 719(h), GAO issues a publication (Reports and Testimony) consisting of abstracts of all reports and testimony released during a given month. This publication, prepared by OPA, serves as GAO's "face to the American public."

The publication's cover highlights three or four products selected by the Comptroller General. The ACG/P&R and the Director, OPA, provide the Comptroller General with a list of potential products to consider for the cover.

The publication's writing style differs from that in the reports and the testimony because it is intended to generate subject matter interest rather than primarily present facts about a given program or activity.

OPA divides the abstracts, along with product titles and numbers, into 25 categories that the public would recognize rather than GAO's issue area designations.

The publication is typeset through BlueBox, printed, and distributed to about 35,000 persons, including each committee and member and private citizens, as well as to universities, libraries, and the media. The publication includes an order form that readers can use to obtain copies of reports and testimonies.

After preparation, the abstracts are included on GAO's document database for use in the Annual Index and in bibliographies.

Annual Index

31 U.S.C. 719(h) also requires GAO to prepare and send to each committee and member an annual list of reports issued. Over the years, this list has been expanded to include testimonies. The target audience for the Annual Index is much more limited than the audience for the monthly list. Copies are also sent to libraries, institutions doing policy work related to GAO's work, and a limited number of internal recipients.

This two-volume publication is based on the abstracts of GAO reports and testimonies prepared by OPA for the monthly lists as described above. The first volume lists the abstracts by division and product number. For example, for fiscal year 1992, the first abstract listed is AFMD-92-1 and the last is RCED-92-250. The second volume contains four indexes, or lists, as follows:

- *Category Index*: This is based on the 25 categories established by OPA for the monthly list. Within each category, the products are listed alphabetically by title, with the product numbers.
- *Subject Index*: This is linked to the subject terms in the document database.
- *Title Index*: This is an alphabetized list of products and product numbers.
- *Witness Index*: This includes an alphabetical list of GAO staff who testified and the product numbers. Testimony titles are not listed.

A reader using the Annual Index would find the product number in one of the indexes and then would refer to volume I to obtain the specific information about the product.

Special Reports

GAO sometimes publishes unique reports to communicate a special message to congressional leaders, the administration, and the executive branch. Examples of such reports are the Transition Series, the High-Risk Series, and the White Papers.

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Other Audit/Evaluation-Related Products

Transition Series: GAO has begun issuing a series of reports on major issues facing a new administration when it takes office. These transition reports are based on issues identified from prior GAO reports and testimony; generally the issues (1) are unresolved, (2) are of major importance, and (3) need immediate or sustained attention. These issues also address programmatic; management; financial; and, in some cases, policy concerns. The reports are issued to the Congress, the President-elect, and/or new agency heads.

High-Risk Series: In the aftermath of scandals at the Departments of Defense and Housing and Urban Development, GAO began a special effort to review and report on federal government program areas that were considered high risk. GAO identified 17 such areas because of weaknesses in internal controls or financial management systems. These reports, issued in conjunction with the transition series, provide the Congress with a progress report on efforts to strengthen internal and financial management controls in programs vulnerable to waste, fraud, and mismanagement. The reports are issued to the Congress, the President-elect, the Director of the Office of Management and Budget, and new agency heads.

White Papers: Occasionally, GAO issues reports in areas of special interest that present significant challenges or opportunities to the legislative as well as the executive branch leadership. These reports are based on significant amounts of GAO audit work usually spanning many years. The reports attempt to identify common management problems with the potential for significant improvement. The Comptroller General normally signs these reports, which are usually in a chapter format. Examples of such white papers include the Accounting and Financial Management Division's (AFMD) report on Managing the Cost of Government (GAO/AFMD-90-1) and the National Security and International Affairs Division's (NSIAD) report on Weapons Acquisition (GAO/NSIAD-93-15).

What Special Audit/ Evaluation Products Does GAO Publish?

GAO also issues several diverse products that either directly or indirectly relate to its audit/evaluation efforts. These products, while too numerous to be addressed in their entirety, affect GAO's activities and the work GAO performs. Examples are

- issue area brochures,
- Management News.

- other newsletters,
- policy-related special publications, and
- indicators reports.

Issue Area Brochures

Issue area brochures are six-panel bifolds in a burgundy color with matching detachable rolodex or business cards used to provide information about the issues GAO addresses, the agencies GAO evaluates, and the main GAO contacts to reach for more information.

Issue area brochures, while optional, have been found to be an effective means to communicate with congressional members and staffs, government agencies, experts, and the public. The brochures also are useful for recruiting; planning conferences; and a variety of other uses, including internal GAO communications.

Each brochure, in a standardized format, should include

- a cover identifying the primary division, the issue area title, and the date;
- a message from the issue area director that summarizes the issue area within the broader context of GAO efforts;
- the key issues and contacts; and
- the detachable rolodex or business card to facilitate contacting appropriate GAO staff.

The final draft of the brochure should be routed through the Office of Program Planning (OPP), which will review it to ensure that no sensitive information has been included. Other types of products to promote better communication about GAO's planning process and planned work are permitted, but OPP should be consulted.

Appendix III includes detailed instructions for producing WordPerfect disks, requesting typesetting, and ordering the printing of both the bifolds and the detachable rolodex cards.

Management News

This weekly newsletter serves as GAO's official means of communicating to staff significant information about GAO, its policies and procedures, and official events. Prepared by OPA, the 12- to 20-page newsletter also covers unit activities and staff members' professional accomplishments. Regular features include a list of current reports and testimony released and a calendar of

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events. Additional feature articles about GAO often appear. The newsletter frequently alerts staff to new or revised policies and procedures.

At the end of each fiscal year, OPA compiles an index that includes comprehensive tables of contents for each newsletter that can help staff locate specific articles of interest. Reference copies of the index are printed on blue paper and distributed to each GAO unit.

Other Newsletters

Periodic newsletters are sent to GAO employees by different offices or groups to keep them informed of ongoing and upcoming projects. For example:

- OIMC publishes the quarterly IRM Outlook to keep all staff informed of new technologies that GAO is incorporating or projects being tested.
- ISC publishes the Library Focus, which discusses new acquisitions to GAO's various libraries, new Congressional Research Service products, and new technologies used by the libraries. Any interested GAO staff may have their names placed on the distribution list.
- Periodically, special newsletters, such as the Quality Chronicle, are provided to GAO staff to communicate GAO's progress in meeting quality improvements.

Policy-Related Special Publications

To provide more detail on subjects addressed in GAO's policy guidance system, OP, in conjunction with various divisions and offices, issues special policy-related publications. These describe various methodologies and techniques for better performing audits and evaluations. For a list of publications constituting GAO's policy guidance system, see GPEM, chapter 15.0, appendix II.

To facilitate staff access to the most up-to-date guidance, OP developed and maintains the Automated Policy Guidance System, which includes the full text of GAO's manuals, the policy-related publications, and selected GAO orders. This system is accessible to all staff via computers equipped with modems and communications software. For additional information on using the system, see Automated Policy Guidance System User's Guide (GAO/OP-91-02).

Report of Key Performance Indicators

To apprise top managers and staff of GAO's performance on an annual and a semiannual basis, OIMC produces and the Assistant Comptroller General for Operations issues the Annual Report of Key Performance Indicators and the Compendium of GAO Indicator Statistics.

The indicators report summarizes GAO's key activities and highlights the accomplishments for that period. In addition, the report discusses, by division and region, such topics as (1) the results of GAO's work, (2) managing GAO's work, and (3) GAO's human resources. The report provides trends for a 5-year period.

The compendium contains GAO-wide and division-specific and region-specific statistics that support the information provided in the indicators report.

How Are Copies of Audit/Evaluation-Related Products Obtained?

Frequently, GAO audit/evaluation-related products are distributed to all GAO staff or staff in evaluator or evaluator-related positions. Such is the case of the Management News, other GAO newsletters, or special policy-related publications. In other instances, such as the Status of Open Recommendations or the key indicators report, distribution is made by band level.

After the initial distribution has been made, GAO staff and others may obtain copies of GAO audit/evaluation-related publications from GAO's Documents Distribution Center by

- stopping by Room 1000 in the GAO Building,
- calling Documents Distribution at 202/512-6000,
- faxing a request to 301/258-4066, or
- sending a request to

U.S. General Accounting Office
Post Office Box 6015
Gaithersburg, MD 20884-6015

For external requesters, the first copy of each product is free and additional copies are \$2. Discounts are available for bulk orders.

Related Materials

General Policies/ Procedures Manual

5.0, "Program Planning—Policy Summary."

9.2, "Procedures for Recommendation Followup."

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Other Audit/Evaluation-Related Products

15.0, "Other Audit- and Evaluation-Related Policies—Policy Summary."

Other Publications

Automated Policy Guidance System User's Guide (GAO/OP-91-02, June 1991).

Appendix I: Guidance for Preparing GAO Bibliographies

The following guidance covers

- factors to consider when planning to prepare a bibliography,
- preparing the draft, and
- publishing and distributing the product.

Representatives of OIMC's ISC work with division and office staff to identify the scope of the bibliography and to extract pertinent citations from GAO's document data base. Division and office staff should consider a range of terms to be used for the document search and fully consider the needs of the intended audience to ensure that all critical citations are included.

Generally, staff should consider a broader set of search terms that would better enable them to focus on the final content of the publication. Depending on the data output, staff can better decide whether a broad or a narrow bibliography will achieve the intended purpose. In preparing the bibliography, however, staff must fully consider including those products issued by other divisions and offices and *not* limit the selections to only those products issued by the initiating division or office.

ISC staff extract a list of *all* GAO products issued during the agreed-upon time frame and meeting the search criteria specified by division or office staff. This list generally includes the product titles, numbers, dates, and key index terms, but, depending on the agreements reached with ISC staff, it may also include background information, findings, recommendations, and/or the OPA abstract information.

Division or office staff must then select those products to include in the bibliography and give ISC a computer disk listing each item on a separate line separated by hard returns.

In considering the format for the bibliography, staff should determine whether all citations relate to one broad issue or whether

several issues will be included. As such, the individual citations can be extracted on the basis of the titles, the dates, or the numbers of the products. The contents of the individual citations include those abstracts developed by OPA to create the **Annual Index** and the **Reports and Testimony**. Although these abstracts may be edited for the bibliographies, staff should note that the abstracts have already been reviewed and approved by the Comptroller General when originally created.

Bibliographies generally include prefaces, signed by the issue area directors or higher level officials, that summarize the purpose of the products and their overall messages. Bibliographies prepared in response to statutory requests, however, include signed transmittal letters rather than prefaces. Depending on the scope or the organization of the bibliographies, staff should include tables of contents if they will facilitate the readers' use of the material.

Once drafts of the bibliographies are prepared and approved within the originating divisions or offices, issue area directors should consider providing other divisions or offices with copies to review to ensure that the most appropriate products have been included and that the contents of the abstracts adequately reflect the messages that should be conveyed about the products.

Publishing and Distributing

Staff should work with OIMC's Publishing and Communications Center (PCC) staff to produce the page proofs using BlueBox. The OPA abstracts already include the BlueBox codes, which should reduce the time needed to finalize the products. Statutorily required bibliographies may have blue covers, while other bibliographies should generally have white covers with brown lettering. All covers should identify the subjects and the topics of the bibliographies, the dates of issuance, and a division identifier (for example, GAO/HRD-93-123W) that includes the letter "W." The "W" is needed for statistical purposes to differentiate bibliographies from chapter reports. Each bibliography should include a form that permits readers to easily order copies of products cited.

Staff should prepare GAO Forms 115, Distribution for Unrestricted Reports, to initiate distribution to the intended audiences. Using the GAO Forms 115 ensures that the products are entered into the document database for demand distribution and subsequent reference.

Appendix II: Guidance for Preparing Issue Area Summaries for Annual Status of Open Recommendations

The annual **Status of Open Recommendations** report is produced on the basis of the results of GAO's recommendation followup process. Therefore, in reviewing the data on the GAO Forms 66, issue area directors should, *to the extent possible, ensure that information on the status of recommendations developed during the second cycle is current as of September 30.* This ensures that the House and Senate Appropriations Committees are provided with the most timely and useful data possible.

The following information provides guidance for preparing the sections of this report.

"Impact of GAO's Work"

This section provides an overview of GAO's past work in the issue area and progress made in implementing recommendations. This section explains the nature of the issue area so that readers can better understand the message of subsequent sections.

"Key Open Recommendations"

This section highlights key open recommendations that warrant priority attention from congressional and/or agency officials and that, if implemented, can significantly improve government operations. Selection of key open recommendations is based on the results of GAO's past work and the judgment of division and issue area management.

In determining which recommendations to include, divisions should consider such factors as

- potential budgetary impact;
- the extent to which recommendations can enhance the effectiveness of national programs that have far-reaching effects (e.g., environmental cleanup efforts, health care, and mass transit issues); and

- the degree to which recommendations may be considered important, sensitive, or controversial.

For some issue areas, it may be appropriate to discuss separately those recommendations needing attention from congressional entities or persons and those needing attention from agency officials. In some cases, such separate discussions can better focus the attention of appropriate officials on the recommendations and encourage action.

“Further Actions Needed on Key Open Recommendations”

The summary should explain why these recommendations are important and should discuss further actions needed to implement them. The summary may discuss such matters as whether current events may affect the implementation of needed actions or the extent to which alternative actions may suffice.

List of Related Products

The summary should list related GAO products with open recommendations that are included in other issue areas. By including such a list, issue area management can help ensure that congressional and/or agency officials know about a GAO product that addresses multiple issue areas.

An example of the need to do this can be seen in a GAO report on efforts to prevent domestic terrorism against selected federal courts and mass transit systems. The report is included in the Status of Open Recommendations only under the “Administration of Justice” budget category. The domestic terrorism report, however, also addresses transportation issues. Congressional and agency officials who refer to the “Transportation” category may not know of the report’s existence.

Appendix III: Detailed Instructions for Preparing and Processing Issue Area Brochures

The following are detailed instructions for preparing issue area brochures, producing WordPerfect disks for composition, and ordering the printing of the six-panel bifold and the detachable rolodex card.

Preparing Issue Area Brochures

When submitting a bifold composition package to the PCC Customer Service Representative, staff should include a sample of a previous bifold. This will help the artist determine panel layout and will allow the Customer Service Representative to order ink and stock to match.

In addition, staff should submit the disk (and one hard copy) for typesetting and use the format described below.

Cover

Panel 1 identifies GAO, the primary division, the issue area title, and the date. The word "issue" should not be used in the title. The cover panel is burgundy with white lettering. The remaining panels will be printed in burgundy ink on white paper.

To prepare the cover, margins should be set at 10 and 76. Each element of text should be typed flush left on a new line, using caps and lowercase, with an extra return between items. For example:

United States General Accounting Office

GAO

Resources, Community, and Economic Development Division

Message

Panel 2 contains an introductory message from the issue area director. It should mention the issue area within the broader scope of GAO's work and GAO's typical products and should explain how to obtain more information by contacting the staff listed in the brochure. The message, including the signature block, should not exceed one panel. The message may be short if space is needed on this panel for affixing the detachable rolodex card (described below).

To prepare the message, staff should follow the general rules for GAO formatting. The title of the bifold should be centered using all caps and underlining; the title will then automatically become a header on subsequent panels. Staff should treat "Message From..." as a level 1 head—flush left, all caps, underlined. Margins should be set at 10 and 76, and the message should be limited to about 20 lines (single-spaced) to fit on the panel once the signature block is added. This length will fill the panel; if space is needed for the detachable rolodex card on this panel, the maximum message length must be about 15 lines.

**Issues and GAO
Contacts**

Panels 3 to 6 contain summary statements about each issue, the key organizations audited and evaluated, and the names and the telephone and the fax numbers of key GAO contacts.

This section should begin with the name and the telephone number and the fax number of the issue area director, the associate director(s); and any other key staff, such as an assistant director for planning and agency coordination. The issues are then presented, but the word "issue" should not be used. The titles and the statements about the issues, however, should be similar to the issues and the objectives identified in an approved issue area plan. If this information is not the same as that in the plan, it should be sufficiently similar for a reader to be able to cross easily between the plan and the brochure.

When describing the issues, staff should keep in mind any congressional sensitivities or potentially controversial areas. Staff should focus on current issues and avoid including subareas, agencies, and contacts for issues or programs in which GAO does not do work. Staff may want to include information about new issues that might be of congressional interest. Also, any key staff located outside the primary division should be included.

If space permits, staff may want to include other information, such as the mailing address for the issue area director, key publications, or instructions for obtaining reports. This information should appear on panel 6 (the last panel).

To prepare panels 3 to 6, staff should type the text flush left. "Director" and issue titles should be treated as level 1 heads (typed flush left in all caps and underlined) and "Assistant Director" and "Contact" as level 3 heads (indented five spaces, typed in initial caps, and underlined). For bulleted items (key organizations), staff should type a dash flush left, single-space, and then type the name. There should be double-spacing before each new level 1 head.

Margins should be 10 and 76. The maximum page length, including headings and subheadings, is about 48 lines; deletions may be necessary in page proofs to fit panels.

On panel 3 (the center panel when the brochure is open), about 2-3/4 inches of space must be left at the bottom to accommodate the detachable rolodex card. Therefore, for this panel, the maximum text length, including headings and subheadings, is about 32 lines. (Page proofs must be checked carefully to ensure that space is adequate.)

Address

To add the issue area director's mailing address on the bottom of panel 6, staff should type the material beginning on about line 40, flush left, using caps and lowercase but no underlining. The text should be bolded or the hard copy marked so that the type will be set in bold.

**Printing Issue
Area Brochures**

Staff should attach a note to the Customer Service Representative on a GAO Form 312, PCC Production Services, requesting

- **reversed-out type on the cover panel only,**
- **one ink color (confer with the Customer Service Representative),**
- **50-pound vellum cover stock, and**
- **score with grain to fold.**

The Customer Service Representative will complete the form.

The recommended minimum print order is 1,000; since additional copies do not add greatly to the cost, needs should not be underestimated. Printing time is much longer than that for GAO reports—at least 3 weeks are needed from the day camera-copy is approved (not from the date on which staff requested typesetting).

**Preparing Detachable
Rolodex Cards**

The list of key staff contacts should be printed on a detachable rolodex card. The detachable rolodex card is printed separately from the brochure and includes a "Lite-Tac" adhesive strip for staff to easily affix the card to the brochure. Alternatively, GAO staff may want to use their own business cards. These can be affixed to the brochure using an adhesive stick like the Dennison "Tack a Note" so that they can be detached easily.

A blank space for the card should be set aside at the bottom of the center panel (panel 3) of the open brochure. If this space is not available because of the length of the issue descriptions, space for

the card should be left following the message of the issue area director (panel 2).

Ordering

Staff should order the detachable rolodex card camera-copy separately using a GAO Form 312; a sample card (or photocopy) is needed to give the artist a guide for type size, tab size, and placement and alignment of text on the card. Staff should request a detachable rolodex card with a maximum width of 3-3/4 inches. A disk (and one hard copy) of the text should be submitted, using the following format:

- Each element of the text should be typed on a new line, flush left. The issue area director's name, title, and telephone number should be in bold. For example:

GAO

Food and Agriculture Issues

John W. Harman

Director

(202) 512-5138

- When checking proofs before the artwork is mounted on the camera-copy, staff should make sure that all telephone numbers are aligned vertically.

Printing

Staff should attach a note to the Customer Service Representative on a GAO Form 312 requesting

- reversed-out type on the tab lip only,
- the tab on left,
- one ink color (confer with the Customer Service Representative),
- the card with a finished width of 3-3/4 inches, and
- "Lite-Tac" adhesive tape applied to the upper third of the back of the finished card.

Printing time is usually 4 weeks from the date of final approval of the camera-copy (not the date on which staff requested typesetting).

