GAO’s Mission

The U.S. Government Accountability Office (GAO) is an independent agency in the legislative branch of the federal government. Commonly known as the “investigative arm of Congress” or the “congressional watchdog,” GAO examines how taxpayer dollars are spent and advises lawmakers and agency heads on ways to make government work better.

GAO exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people. It provides Congress with timely information that is objective, fact-based, nonpartisan, nonideological, fair, and balanced. GAO is unique among legislative branch support agencies in that its reports often present original data and professional analyses drawn from extensive fieldwork.

Every GAO report reflects the agency’s core values. The mission values of accountability, integrity, and reliability require strict professional standards of review and referencing; all facts and analyses in GAO work are thoroughly checked for accuracy. The people values of valuing, respecting, and treating staff fairly are equally essential to GAO’s success.

Most GAO work is done at the request of congressional committees or subcommittees or is mandated by public laws or committee reports. GAO also undertakes research under the authority of the Comptroller General. GAO supports congressional oversight by

- auditing agency operations to determine whether federal funds are being spent efficiently and effectively;
- investigating allegations of illegal and improper activities;
- reporting on how well government programs and policies are meeting their objectives;
- performing policy analyses and outlining options for congressional consideration; and
- issuing legal decisions and opinions, such as bid protest rulings and reports on agency rules.

GAO firmly believes in transparency and keeping the American people informed as possible about their government’s performance. To that end, GAO publicly reports what it finds. Almost every GAO report and testimony is available on the agency’s website on the day it is made public. GAO also continues to expand its presence on digital and social media.

Agency History

Concerned by the mounting national debt from World War I, Congress sought better information on and greater control over government spending. The Budget and Accounting Act of 1921 required the President to issue an annual federal budget and established GAO as an independent agency to investigate how federal dollars are spent.

In its early years, GAO mainly did voucher auditing. Audit clerks reviewed stacks of paperwork documenting agency payments and purchases. After World War II, GAO began to do more comprehensive financial audits that examined the economy and efficiency of government operations. In the 1960s, the agency began to get into the type of work it is known for today—performance audits—which examine whether government programs are meeting their objectives.

In fiscal year 2022, GAO issued nearly 535 reports, many of key trends that are expected to have a major impact on the federal government and society as a whole.

Agency Performance Measures

Recent GAO reports have looked at a wide range of issues, including food safety, cybersecurity, the nation’s retirement system, higher education, postal operations, the security of election infrastructure, diversity and inclusion, the federal prison system, major weapons programs, space exploration, veterans’ health care, and the fiscal challenges facing the federal government. GAO’s Science, Technology Assessment, and Analytics Team is providing policymakers with key insights on cutting-edge topics such as artificial intelligence, brain-computer interface, deep-sea mining, vaccine development, blockchain, and persistent chemicals. GAO has also continued to play a key role in monitoring spending of the over $4 trillion coronavirus federal response.

Oversight, Insight, and Foresight

GAO provides Congress with oversight of federal programs, insight into ways to improve government, and foresight into long-term trends. Although much of its work reviews the effectiveness of day-to-day government operations, GAO also stays alert to emerging issues that warrant lawmakers’ attention. For example, GAO has identified the challenges posed by new security threats and globalization and has raised concerns about the nation’s growing fiscal imbalance and the problems plaguing the health care and retirement systems. Designed to help guide future audit work, GAO’s strategic plan for fiscal years 2022-2027 identifies a number of key trends that are expected to have a major impact on the federal government and society as a whole.

GAO’s Workforce

GAO is headed by the Comptroller General of the United States, who is appointed to a 15-year term—one of the longest in government. Gene L. Dodaro became the eighth Comptroller General of the United States on December 22, 2010, when he was confirmed by the Senate after having been chosen by the President from a bipartisan, bicameral list of candidates proposed by Congress. A career civil servant, Mr. Dodaro previously held a number of key executive posts at GAO.

GAO’s independence is further safeguarded by the fact that its workforce consists of career employees hired on the basis of their knowledge, skills, and abilities. GAO’s diverse staff includes economists, social scientists, accountants, public policy analysts, attorneys, and information technology experts, as well as specialists in such fields as foreign policy, health care, computer security, and science and technology.

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Agency Performance Measures

Financial benefits from GAO work in fiscal year 2022 totaled $55.6 billion—a return of about $74 dollars per dollar invested in GAO. GAO’s average return on investment for the past 5 years is $145 to $1. GAO also identified 1,262 other benefits that shaped legislation and improved services in such key areas as public safety and security.

In fiscal year 2022, GAO issued nearly 535 reports, many suggesting ways to strengthen government programs and policies. The agency tracks the status of its recommendations. The implementation rate for recommendations made four-years ago is 77 percent. Last year, GAO witnesses testified 72 times before 43 separate congressional committees and subcommittees.