

# GAO'S INTERNATIONAL PROTOCOLS



September 2020

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## Letter

September 28, 2020

This document contains updated protocols governing the U.S. Government Accountability Office's (GAO) work that has international components or implications. These protocols provide clearly defined and transparent policies and practices for GAO's interactions with U.S. federal departments and agencies, other national governments, and international organizations in its international work, and they identify what international organizations and supreme audit institutions (SAI) can expect from GAO. These protocols are intended to cover most situations that arise during the course of GAO's international work and are consistent, to the extent applicable, with the protocols that govern GAO's work for the Congress and with U.S. federal agencies.

In June 2006, GAO released the first version of its International Protocols. Since that time, we found that these protocols enabled us to conduct international work more consistently, efficiently, and effectively; achieve GAO's strategic goals; support improved government performance and accountability worldwide; and better serve the Congress and the American people.

Along with members of the GAO team, I look forward to using these updated protocols to continue to serve the Congress and the American people while maintaining a constructive relationship with the entities relating to GAO's international work. Questions or comments about GAO's International Protocols may be directed to Michael Hix, Director of International Relations in the Office of Strategic Planning and External Liaison, at (202) 512-4707 or via email at [SPEL@gao.gov](mailto:SPEL@gao.gov).

A handwritten signature in black ink that reads 'Gene L. Dodaro'.

Gene L. Dodaro  
Comptroller General  
of the United States

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## Introduction

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

These protocols set forth general principles and policies governing international work undertaken by GAO. This work includes (1) audits, reviews, and related information-gathering activities on international programs or activities involving U.S. federal agencies; (2) when requested by the Congress or applicable congressional committees, U.S. participation in international organizations—such as regional development banks, the Financial Stability Board, the International Monetary Fund (IMF), the North Atlantic Treaty Organization (NATO), and the United Nations; and (3) exchanging best practices and knowledge-sharing with other countries.

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

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## Sources of GAO Work

GAO undertakes work through three primary means: (1) congressional mandates, (2) congressional requests, and (3) the Comptroller General's statutory authority to undertake work on GAO's own initiative. Information about the priorities that govern GAO's work for the Congress and GAO's operating plan can be found in GAO's *Congressional Protocols* in the section entitled Priorities for Undertaking Work and in GAO's *Strategic Plan*, both of which are available on GAO's web site at [www.gao.gov](http://www.gao.gov).

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## GAO's Approach and Guiding Principles

To effectively support the Congress and carry out our work both domestically and overseas, GAO must be professional, objective, fact-based, nonpartisan, and non-ideological. Most GAO products and services must also conform to generally accepted and applicable auditing, accounting, investigative, and evaluation principles and standards. GAO will efficiently use available resources to maximize its ability to meet the Congress' needs and exercise the independence necessary to ensure that its products and work conform to applicable professional standards and the agency's core values of accountability, integrity, and reliability.

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GAO's International Protocols are consistent with the guiding principles and practices contained in its *Congressional Protocols* and *Agency Protocols* (described below), where applicable. Adhering to these protocols and applicable principles and standards, including the Government Auditing Standards (known as the Yellow Book),<sup>1</sup> GAO analysts and auditors are responsible for planning, conducting, and reporting their work in a professional and timely manner. They are required to obtain sufficient and appropriate evidence to afford a reasonable basis for any related findings, conclusions, and recommendations.

While the specific protocols vary to some extent depending on the nature of the work and the location where GAO is conducting its fieldwork, GAO adopts a consistent general approach across its international work. For U.S. federal agencies and international organizations that are the focus of its work, GAO:

1. notifies them before initiating work;
2. keeps them informed of its progress while conducting its work;
3. discusses the completeness, accuracy, and implications of information gathered during its work with their representatives at an exit conference; and
4. provides them an opportunity to review and comment on the results of its work that involves them before publicly issuing the results.

GAO will coordinate interaction with international organizations with the lead U.S. agency responsible for implementing U.S. policy at the organization, and will provide advance notification to the Department of State or other lead U.S. agency before initiating work.

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## Strategic Planning and External Liaison Office

The mission of the Strategic Planning and External Liaison (SPEL) office is to strategically plan for GAO's future, strengthen the accountability community domestically and internationally, and connect GAO to the world. To leverage opportunities to learn from others' experiences as well as share GAO's knowledge and experiences, GAO has designated SPEL to serve as the primary point of contact for communicating, coordinating, and collaborating with international organizations; for example, SPEL facilitates cooperative work with other SAIs. This helps ensure that GAO's work complements the efforts of others, that crosscutting goals are

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<sup>1</sup>GAO, *Government Auditing Standards: 2018 Revision*, [GAO-18-568G](#) (Washington, D.C.: July 2018).

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mutually reinforcing and efficiently implemented, and that such international work is consistent with GAO's mission and available resources. SPEL is led by a Managing Director who reports directly to the Comptroller General of the United States.

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## International Work Resulting in Written Products

GAO's international work resulting in written products generally involves audits and reviews of U.S. government-funded programs or activities that have international implications or components, U.S. participation in international organizations, or cooperative audit work. In conducting this work, GAO staff collect evidence, analyze data, and interview program officials and decision-makers representing U.S. and foreign governments, other SAIs, international organizations, nongovernmental organizations, and the private sector who can provide perspectives on how programs or management practices work. GAO staff may also use published reports and studies from these parties. Obtaining this information may involve international travel to collect and analyze information, or through other means, such as telephone interviews or email exchanges. To the extent possible without compromising its independence, GAO coordinates overseas travel and contact with foreign government officials through the U.S. Department of State.

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## Audits and Reviews of International Programs and Activities

GAO conducts audits and reviews of international programs and activities involving U.S. federal agencies and international organizations. GAO often conducts work at U.S. federal agencies on international issues such as trade, military activities, foreign assistance, the environment, health care, diplomacy, nuclear security, and financial markets. In addition, the Congress requests GAO to examine issues that involve programs and activities of international organizations of which the United States is a member, such as the World Bank, IMF, NATO, and the United Nations. GAO coordinates interaction with these organizations through the lead U.S. agency responsible for implementing U.S. policy at the organization and notifies the Department of State or other lead U.S. agency. These requests often require GAO to obtain documents and meet with officials from several international organizations.

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## Cooperative Audit Work

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

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colleagues on environmental issues and on the effectiveness of a jointly developed weapons system.

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

When working at federal agencies, GAO follows the protocols outlined in its *Agency Protocols*. GAO's *Agency Protocols* summarizes GAO's procedures for obtaining access to information from U.S. federal agencies. Before beginning international fieldwork associated with audits of U.S. government programs or activities, GAO notifies and coordinates with either (1) the Department of State, appropriate U.S. embassies, and the cognizant federal agency for nondefense work; or (2) the Departments of Defense and State and appropriate overseas military commands for defense-related work.

GAO asks either the appropriate U.S. embassy or the U.S. military command, or both, to assist in arranging fieldwork at U.S. or host government military or civilian facilities. GAO also requests assistance from the U.S. embassy or military command when fieldwork is needed in locations with special security or transportation circumstances. To the extent possible without compromising GAO's independence, GAO gives U.S. embassy officials the opportunity to attend its meetings with foreign government officials. When appropriate and as a matter of professional courtesy, GAO notifies the SAI of any fieldwork planned in its country.

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## Protocols for International Organizations

The Congress frequently asks GAO to conduct audits or knowledge-sharing activities that involve access to information or staff at international organizations where the United States is a member, such as the various development banks, NATO, the Organization for Economic Cooperation and Development (OECD), United Nations, or World Bank. GAO's interaction with the international organization during the course of this work varies widely—from one-time requests for specific program information, to reviews of an international organization's programs or operations. GAO notifies and coordinates with the Department of State or other lead U.S. agency if an audit will involve significant contact with an international organization.<sup>2</sup>

Depending on the extent of contact needed for a particular review, GAO may also (1) notify the international organization, through the lead agency, of the review before conducting work; (2) hold an entrance

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<sup>2</sup>This would not apply to the collection of information publicly available, for example, at an organization's information center.

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conference;<sup>3</sup> (3) coordinate with the organization during the work; (4) hold an exit conference;<sup>4</sup> and (5) give the international organization an opportunity to review and comment on the results of work related to the organization before GAO's report is released to the public. GAO conducts its work in a manner consistent with the international organization's internal policies and procedures for dealing with external audit entities. If following such policies and procedures would impair GAO's independence and ability to perform the work and report results impartially, GAO will seek to negotiate a mutually acceptable arrangement, report the impairment in the scope and methodology section of the report, or decline to perform the work.

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

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## Notifying International Organizations

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

- identifies the source and authority for the work;
- identifies the GAO point of contact (name, telephone number, and email address), team performing the work, and a unique identification number (the engagement code);
- describes the objectives or key questions of the work;

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<sup>3</sup>An entrance conference is an initial meeting that GAO holds with international organization representatives at the start of an engagement. Before beginning any new engagement that requires GAO to seek information, data, or both, from an international organization, GAO generally notifies the organizations of the work to be undertaken.

<sup>4</sup>An exit conference is a meeting between GAO and international organization representatives typically held at the end of GAO's data collection and analysis phase.



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- indicates the agencies to be notified of the work;
  - indicates where the work will be performed at the time of notification, if known;
  - indicates when the work is expected to start; and
  - identifies a time frame for holding the initial meeting (the entrance conference) between GAO and international organization representatives.

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

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## Holding Entrance Conferences for International Organizations

Once the international organization receives notification of GAO's work, GAO generally holds entrance conferences with appropriate officials from (1) the lead U.S. government agency charged with formulating U.S. policy at the organization; (2) the U.S. representative's office at the organization, such as the U.S. Executive Director at the IMF; and (3) the international organization. The meetings with these officials can often be combined into a single meeting if all parties agree.

During these meetings, GAO discusses (1) the source of the work; (2) roles and responsibilities of GAO staff; (3) data and access to officials that GAO needs;<sup>5</sup> (4) key objectives defined as research questions; (5) timing and locations where GAO expects to conduct its work, when known; and (6) any need for special clearances. During the entrance conference with the international organization, GAO also asks officials to designate a key contact to provide potential sources of information related to the work objectives, such as key personnel, available studies, or electronic files.

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## Coordinating with International Organizations

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

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<sup>5</sup>GAO may submit additional requests for information later in the engagement once the scope is better determined.

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on obtaining and protecting this information. Before requesting information from an international organization, GAO staff attempt to ensure that the data are not available from the U.S. government or public sources.

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### Holding Exit Conferences with International Organizations

If the international organization was a focus of the audit, GAO generally holds an exit conference with the organization to discuss (1) the completeness and accuracy of the information gathered, and (2) the implications of this information and GAO's preliminary conclusions and expected recommendations related to the international organization. In addition, GAO generally holds exit conferences with the lead U.S. government agency responsible for formulating U.S. policy at the organization, as well as with the U.S. representative's office at the organization. GAO does not provide a draft report prior to or at the exit conference; the written material GAO provides at the exit conference is generally limited to a compilation of key information collected. GAO may discuss preliminary conclusions and potential recommendations that flow from the factual information collected, but it does not provide this material in writing.

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### Providing International Organizations the Opportunity to Comment on GAO Work

After completing its work, GAO generally shares findings or observations related to the international organization with the organization. GAO communicates these findings or observations through the lead agency responsible for formulating U.S. policy at the organization. For example, GAO sends a draft report to the Department of the Treasury for IMF and World Bank engagements, and to the Department of State for engagements related to the United Nations. This provides the organization an opportunity to comment on the information in GAO's report before it is released to the public. The specific procedures that GAO follows vary depending on the nature and extent of the work and any procedures that the organization and GAO may have developed over time.

As part of its quality assurance process, GAO gives an international organization the opportunity to comment on a draft report, or sections of a draft report, when the organization is the subject or focus of the audit.<sup>6</sup> When the program or operations of a particular international organization are the primary focus of the report, GAO generally shares the entire draft report with the organization. When several organizations are the focus of

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<sup>6</sup>GAO will not seek comments from an international organization in cases where (1) disclosure of the results could pose risks to individuals and their confidentiality, or (2) premature disclosure of information could compromise the results of the work.

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the work, GAO may send relevant excerpts of the draft report to the appropriate international organization.

GAO publishes written comments provided through signed correspondence from the organization designated to comment on the draft report in the final GAO report, along with GAO's assessment of the comments. As with GAO's reviews of domestic agencies, GAO sends copies of the draft report to the relevant organization for review and comment; simultaneously, GAO offers the draft to the congressional requester for informational purposes. GAO transmits copies to the organization through the lead U.S. agency. By law, when a draft product generated under GAO's statutory authority and not pursuant to congressional request is sent to the agency, the Senate Homeland Security and Governmental Affairs and House Oversight and Reform Committees may request a copy. GAO will advise these committees when it sends such drafts to the agency for comment. Additional information about policies that govern GAO's work for the Congress can be found in GAO's *Congressional Protocols* in the section entitled Priorities for Undertaking Work.

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

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## Protocols for Foreign Government Ministries and Departments

GAO occasionally meets with officials of foreign governments to collect information on the impact of U.S. programs or activities in their country. When initiating a study that requires interaction with a foreign government, GAO provides written notification to:

1. the Department of State, if foreign travel is involved;
2. a representative of each country included in the study, such as an embassy representative; and
3. the SAI from each country included in the study, when appropriate.

The notification describes the assignment's objectives, scope, and methodology, and names the appropriate GAO contact for the

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assignment. The notification also offers the opportunity for an entrance conference, where appropriate, to discuss the scope and nature of GAO's work in more detail. When conducting work overseas, GAO coordinates its activities with the appropriate U.S. Chief of Mission, principal officer, or designee and considers his or her views with respect to those activities.<sup>7</sup>

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

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

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## Protocols for Cooperative Audits with Supreme Audit Institutions

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

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<sup>7</sup>GAO coordinates with the Chief of Mission in accordance with the State/GAO Memorandum of Understanding on Overseas Staffing of December 15, 1988.

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## General Protocols for Issuing Products on International Work

The following protocols guide GAO's interactions with international organizations with regard to (1) completing its work, (2) presenting testimony, and (3) handling and disclosing information.

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### Completing Work

Consistent with generally accepted government auditing standards, GAO prefers to use published products to communicate the final results of its work because they (1) communicate the results consistently to the Congress and all other interested parties, (2) make the results available to the public, (3) build a readily available subject-matter record for future use, and (4) facilitate follow-up to determine whether appropriate corrective measures have been taken when needed. However, an oral briefing to the Congress may be used on occasion. GAO notifies the appropriate international entity when it terminates its work without a written product.

Under GAO's *Congressional Protocols*, the congressional requester(s) of a GAO product may ask GAO to restrict the public release of the product for a period of up to 30 calendar days beyond its issuance date to the requester. However, if a product's contents have been released or made public (i.e., leaked) before the restriction period expires, GAO reserves the right to release the product after notifying the requester(s). GAO also reserves the right to release a restricted report if either body of the Congress is considering related legislation. GAO will notify agencies prior to the release of its products and provide access to the products upon public release, generally via an email notification.

GAO posts most of its products on its website at [www.gao.gov](http://www.gao.gov). However, GAO does not post products on the website that contain classified or sensitive data. GAO distributes classified products only to recipients authorized by U.S. statute or regulation and have a need to know. GAO will generally publish on its website the unclassified titles of products that are classified or sensitive.

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### Presenting Testimony

Congressional committee or subcommittee chairs frequently request that GAO prepare testimony statements and that GAO witnesses appear at hearings. GAO is required to follow the rules of the Senate and the House of Representatives and of relevant committees or subcommittees in connection with any such testimony. Therefore, GAO's international protocols are modified in such instances to comply with these requirements.

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In preparation for a testimony, GAO may need to contact agency officials for information that GAO did not previously obtain or that was not part of a previous review. GAO will notify the agency-designated central liaison, generally by telephone or an email message, of the need for access to the information. If the agency has not designated a liaison, GAO will provide notification to the responsible agency's management official.

For testimony based on new work, GAO obtains the international organization's views on the information collected from it to (1) validate the accuracy of data gathered, and (2) discuss the implications that flow from the information gathered. GAO generally obtains the international organization's views through a meeting with the official designated to speak for the organization or through other means, such as a telephone conference call. These views are then reflected in the testimony statement. If the international organization is unable to schedule a meeting to provide its views within the time frame specified by GAO, the testimony states that GAO was unable to obtain the international organization's views. GAO does not seek an organization's views on testimony in certain situations, for example, where:

1. disclosure of an audit or evaluation's results could pose risks to individuals and their confidentiality, and
2. premature disclosure of information could compromise the results of the work.

Generally, when the testimony statement is based on previously reported work, GAO does not seek the international organization's views. GAO distributes its written testimony in accordance with the rules of the Senate or House of Representatives, including the applicable committees' rules.

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## Handling and Disclosing Information

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

While GAO is not subject to the Freedom of Information Act, its public disclosure policy follows the spirit of the act consistent with GAO's duties

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and responsibilities to the Congress. It is GAO's policy not to provide records to the public that originated in another agency or a nonfederal organization. Instead, GAO refers those who request such records to the originating organization. Further information on the public availability of records and information that comprise GAO's audit documentation can be found in 4 C.F.R. part 81.

After a product has been released, and pursuant to 31 U.S.C. § 716(e)(3), GAO will grant Members of Congress, upon their written request, access to its audit documentation at GAO offices or will provide copies of selected audit documentation. After a product has been issued to a requester but has not yet been released, GAO may grant access to specific, selected audit documentation after receiving a written request from the Member(s) who requested the product. However, copies of the audit documentation will not be provided until the product has been released. In either case, GAO advises congressional recipients that access to GAO's audit documentation is subject to legal and privacy considerations, such as those concerning taxpayer return information and protected banking information.

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## Protocols for Collaborating with International and National Accountability Organizations and International Development Organizations

GAO engages in many different interactions and liaison activities, including audit forums, with other international and national accountability organizations, such as INTOSAI and counterpart national audit offices, and international development organizations, such as the World Bank, to leverage resources; share knowledge and experiences; and promote standards of accounting, auditing, financial management, and internal control. SPEL leads these interactions and liaison activities, including (1) coordinating GAO's involvement in INTOSAI, (2) sponsoring and managing an International Auditor Fellowship Program, (3) receiving delegations from SAIs and other foreign government organizations (4), providing technical assistance to SAIs, and (5) responding to international information requests. SPEL is the central contact point for this work with international accountability organizations to ensure that GAO presents a consistent face to this community. At the same time, SPEL also coordinates and works closely with other GAO offices, as needed, to fulfill this responsibility.

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## Bilateral and Multilateral Coordination

GAO is a member of INTOSAI, the principal international organization dedicated to (1) promoting the exchange of audit and financial management information among its member nations and (2) providing a network for the international public sector audit community. INTOSAI's current membership includes SAIs of participating countries. GAO is a member of INTOSAI's Governing Board in its capacity as Chair of the

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International Journal of Government Auditing, and is actively engaged in numerous subsidiary INTOSAI bodies. The Comptroller General serves as Vice Chair of the Policy, Finance and Administration Committee and the INTOSAI-Donor Cooperation. GAO also participates in other international audit forums, such as the International Consortium on Governmental Financial Management.

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### International Auditor Fellowship Program

GAO established its International Auditor Fellowship Program in 1979 to promote improved auditing and financial management practices internationally, with an emphasis on developing nations. This program includes an extensive curriculum to develop and enhance the fellows' audit knowledge and skills. To participate, potential fellows must be nominated by their national audit offices.

SPEL considers several factors when selecting participants. Because the program is designed for middle-to-senior-level managers, SPEL considers applicants' responsibilities and professional background, and how they expect to apply their program experiences when they return to their offices. Although SPEL selects participants from all INTOSAI regions, they need sufficient English skills to participate in the program. SPEL also tries to maintain a reasonable balance among INTOSAI's regional organizations over time. The sponsoring country must cover the fellow's salary, travel costs, and subsistence expenses. The costs have frequently been paid by one of several international aid organizations after an application for assistance by the respective SAI has been approved. Many of these graduates have subsequently assumed key leadership positions in their respective SAIs and become part of an extensive network of contacts in SAIs worldwide.

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### International Visitors Program

Each year, GAO receives hundreds of requests for international visitors to come to the agency to learn more about its mission, organization, and work. GAO values these visits as an important opportunity to build professional networks, share knowledge, and strengthen the capacity of SAIs. SPEL coordinates and facilitates all international visits. To be accepted, requests must relate to the scope of GAO's work. Because the number of requests exceeds GAO's capacity to accommodate them, GAO screens and prioritizes the requests.

GAO assigns the highest priority to requests for visits from SAIs and legislative or parliamentary delegations. As time and staff resources are available, GAO places the next highest priority on requests from national or central-level ministries (for example, counterparts to the U.S. Department of the Treasury) and non-governmental organizations that



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have subject-matter expertise or knowledge of work relevant to GAO's work or mission. International visitors must submit the International Visitors Program form found at [gao.gov](http://gao.gov) at least 3 weeks in advance to allow sufficient time to make the necessary arrangements and, if appropriate, to notify the U.S. counterpart agency.

Some requests are received or accepted by GAO personnel working on teams or in staff offices. These generally include requests from visitors working in a subject area of interest to GAO staff or visitors with whom GAO staff have an ongoing relationship. GAO staff can either refer the request to the International Visitors Program, which will follow the screening procedures outlined above, or can accept the request. If other GAO staff accepts the request for an international visit, they must notify SPEL and follow the necessary procedures, including completing the appropriate international visitor forms.

SPEL will assist in determining whether it is appropriate for the mission or other team to take the lead in coordinating the visit or if SPEL should take the lead. Examples of areas where SPEL could potentially take the lead include visits involving a variety of subjects, multiple GAO offices, or subject matter more aligned with SPEL's mission. At a minimum, SPEL will typically offer logistical support for the visit.

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## Center for Audit Excellence

The Consolidated and Further Continuing Appropriations Act (Pub. L. No. 113-235, Div. H, § 1401 (2014)), enacted in December 2014, authorized GAO to establish a Center for Audit Excellence (CAE) to build institutional auditing capacity and promote good governance by providing training and technical assistance to qualified personnel and entities, and it permitted GAO to charge fees for CAE's products and services. CAE's services expand on GAO's longstanding collaboration with the global audit community. While CAE is part of GAO, it is separately organized within GAO so as to ensure that its operations and activities do not adversely impact GAO's independent oversight and audit services for the Congress. CAE reports to SPEL's Managing Director in order to: (1) facilitate coordination with GAO outreach and capacity-building activities, and (2) ensure that CAE training and technical assistance activities are kept separate from GAO's audit teams and will not compromise GAO's ability to conduct audits of federal agencies and entities that receive federal funds.

GAO staff who receive a request for assistance from an international or national accountability organization should contact SPEL, which will determine whether the request should be addressed by CAE or SPEL.

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## Request for Information

In addition to requests for visits, GAO receives many other requests each year for information from counterpart SAIs and other foreign government officials. These requests may include inquiries for (1) GAO reports or other agency publications, (2) GAO's views on emerging global issues, and (3) GAO's assistance on audits conducted by counterpart SAIs. GAO's policy is to acknowledge receipt of such requests within 14 calendar days. In responding to these requests, SPEL works closely with other relevant GAO offices.

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## Press Policy

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