Artificial Intelligence: An Accountability Framework for Federal Agencies and Other Entities

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What GAO Found

To help managers ensure accountability and responsible use of artificial intelligence (AI) in government programs and processes, GAO developed an AI accountability framework. This framework is organized around four complementary principles, which address governance, data, performance, and monitoring. For each principle, the framework describes key practices for federal agencies and other entities that are considering, selecting, and implementing AI systems. Each practice includes a set of questions for entities, auditors, and third-party assessors to consider, as well as procedures for auditors and third-party assessors.

Why GAO Developed This Framework

AI is a transformative technology with applications in medicine, agriculture, manufacturing, transportation, defense, and many other areas. It also holds substantial promise for improving government operations. Federal guidance has focused on ensuring AI is responsible, equitable, traceable, reliable, and governable. Third-party assessments and audits are important to achieving these goals. However, AI systems pose unique challenges to such oversight because their inputs and operations are not always visible.

GAO’s objective was to identify key practices to help ensure accountability and responsible AI use by federal agencies and other entities involved in the design, development, deployment, and continuous monitoring of AI systems. To develop this framework, GAO convened a Comptroller General Forum with AI experts from across the federal government, industry, and nonprofit sectors. It also conducted an extensive literature review and obtained independent validation of key practices from program officials and subject matter experts. In addition, GAO interviewed AI subject matter experts representing industry, state audit associations, nonprofit entities, and other organizations, as well as officials from federal agencies and Offices of Inspector General.

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