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GENERAL ACCOUNTING OFFICE

1. The General Accounting Office is the second oldest and largest of the congressional support agencies. GAO was established by the Budget and Accounting Act of 1921 to audit spending by federal departments and agencies. Gradually, as a result of additional responsibilities mandated by several statutes (the Legislative Reorganization Acts of 1946 and 1970, the Congressional Budget and Impoundment Control Act, etc), and to fulfill increasing demands for congressional oversight, GAO has been transformed from a simple army of accountants into a watchdog and investigative arm of the Congress. Today, GAO provides the Congress with numerous audits and studies requested by congressional committees and Members of Congress, studies directed by statute, testimony at congressional hearings, commentary on all introduced legislation, and staff on loan to congressional committees.

2. GAO is organized along broad functional lines and divided into 10 audit divisions (i.e. International Division, Federal Personnel and Compensation Division, General Government Division, etc). The agency's 4000 professional employees (out of approximately 5300) are engaged in monitoring federal program spending to ensure that the programs are being implemented in accordance with legislative intent, and in an efficient, economical manner. GAO maintains regional, as well as overseas offices, and in many cases personnel conduct onsite investigations into federal program implementation.

3. In terms of access and utility for the general public, GAO's greatest asset is their extensive series of "blue cover" reports on the operation of various government programs. Approximately one-third of the more than 1000 annual reports issued by the Comptroller General are in response to requests by congressional committees and Members of Congress. The self-generated reports are also aimed at congressional priorities. "Gray cover" reports, which once indicated that the report was a congressional request, are now reserved solely for reports classified for security reasons. Certain GAO reports are transmitted in the form of letters to committee chairmen, but they too, are usually available to the general public.

4. A monthly listing of GAO reports is issued by the agency and is published in the *Congressional Record*. Also, a computerized subject index of GAO reports issued since July 1, 1973 is maintained in the GAO Library. GAO reports are available to the public from the GAO Distribution Center (202) 275-6241 or write: U.S.G.A.O., Document Handling and Information Services Facility, P.O. Box 6015, Gaithersburg, Md. 20760.

5. Other publications which can be useful and are available either from GAO or the Government Printing Office:

- a. Glossary of Terms Used in the Federal Budget Process, March 1981
- b. Federal Information Sources and Systems, Nov. 1980
- c. Requirements for Recurring Reports to the Congress, Nov. 1980.