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**Performing GAO  
Work: Where to  
Find Guidance and  
Help**

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# Preface

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GAO undertakes highly complex and diversified assignments addressing major national and international issues that frequently lead to congressional debate and deliberations. Also, GAO's work greatly contributes to the efficient and effective operations of government activities and helps ensure proper use of and safeguards over resources.

To face these challenges, while achieving and maintaining the highest level of quality in its work, GAO provides its staff with tools—such as policy guidance that includes policy and procedures manuals, special publications, and GAO directives—that provide information on both the technical and administrative matters encountered in staff's day-to-day endeavors. Extensive collections of library materials and numerous data bases are additional resources available. In addition, specialized and external training opportunities complement the multitude of resources available.

Finally, GAO's work force includes numerous technical specialists. For example, staff may seek guidance on accounting and budgetary issues from the Accounting and Financial Management Division (AFMD), economic issues from the Office of the Chief Economist (OCE), legal issues from the Office of the General Counsel (OGC), information management and technology from the Information Management and Technology Division (IMTEC), and

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evaluation methodologies from unit specialists or the Program Evaluation and Methodology Division (PEMD).

This publication provides an overview of the varied resources available to GAO staff and should be used as a quick index and cross-reference to the guidance and services sought.



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# GAO's Policy Guidance System

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To maintain a consistently high level of work that results in credible and timely products of the highest quality, GAO developed three policy and procedures manuals covering all aspects of planning, implementing, and reporting on assignment results. These three manuals set forth both what is expected of staff and the "how to's" of auditing and evaluating federal programs, activities, and functions. They are supplemented by special publications, such as technical guidelines and methodology transfer papers, that explain how to use specific audit and evaluation techniques. These manuals, as well as the special publications, are linked by a numbering scheme flowing from the General Policy Manual. A description of the numbering scheme is found in the preface of each manual.

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## Office of Policy's Role and Services

The Office of Policy (OP) is GAO's focal point for developing, issuing, and interpreting GAO's auditing, evaluation, investigation, and reporting policies and is an integral part of the policy guidance system. As such, OP maintains the currency of the three policy and procedures manuals, works with GAO units in developing the special publications, conveys policy-related information in training courses, and undertakes special policy projects at the Comptroller General's request.

OP also monitors GAO performance through participation in top management meetings, review of reports, an review of Office of Congressional Relations (OCR) memorandums to determine compliance with applicable policy and procedures. Besides providing feedback to individuals and units OP uses the results of these efforts to modify or clarify existing policy. At times, OP issues policy pointers in the Management News to reemphasize certain guidance or introduce new procedures.

While many specific auditing and reporting issues should be discussed and solved at the division or office level, OP's advisors are available to answer questions when a situation may not clearly fall within the guidance presented. OP staff may be reached on (202) 275-1970.

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## Government Auditing Standards

GAO issued the Government Auditing Standards (the Yellow Book) to establish the **general, fieldwork, and reporting standards** for use by all auditors—federal, state, and local—and audit organizations when performing financial or performance audits of government programs, activities, and functions. These incorporate the key standards set forth by the American Institute of Certified Public Accountants that are applicable to an generally accepted for audits conducted to express opinions on the fairness with which an organization's

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financial statements present the financial position, results of operations, and cash flows or changes in financial position. GAO's manuals are based on, yet call for more stringent standards than, the Government Auditing Standards.

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## The General Policy Manual

The General Policy Manual contains information on **planning, performing, and communicating** the results of GAO assignments and generally answers the "what is expected" question. Staff should consult this manual when seeking broad guidance on all aspects of GAO's work. The manual itself contains short chapters with succinct statements indicating what is expected of staff when performing GAO assignments. Additionally, this manual establishes the roles and the responsibilities of offices and staff relative to several phases of GAO's work and provides cross-references to more detailed guidance.

As the core of GAO's policy guidance system, the General Policy Manual covers the following topics:

	<u>Chapter Number</u>
• Audit/Evaluation Authority	1.0
• Basic GAO Objectives	2.0
• Working With the Congress	3.0
• Standards	4.0
• Program Planning	5.0
• Planning and Managing Individual Assignments	6.0

• Obtaining Access to Information	7
• Collecting Evidence	8
• Developing Findings, Conclusions, and Recommendations	9.
• Methodology	10.
• Workpapers	11.
• Communications Policy	12.
• Supervision	13.
• Agency Relations	14.
• Other Audit- and Evaluation- Related Policies	15.
• Performing Investigations	16.

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## The Project Manual

The Project Manual chapters parallel the General Policy Manual chapters but expand on them. The Project Manual generally explains how to **plan** and **perform** GAO's audits and evaluations. Staff should consult this manual when seeking guidance for how to perform GAO's assignments.

The Central Assignment and Payables System Manual, prepared by the Office of Program Planning (OPP), provides detailed instructions for preparing and updating assignment documentation required when GAO initiates or terminates an assignment. This management information system is used in GAO's assignment planning, management, and budgeting processes and is currently being restructured to create a more comprehensive mission and assignment tracking system.

**The  
Communications  
Manual**

The Communications Manual discusses how to **communicate** the results of a job. Staff should consult this manual when searching for the basic policies and instructions applicable to planning, developing, writing, processing, and issuing reports and other products on GAO's work. It prescribes procedures applicable to all reports and other GAO products where uniformity is needed.

The Communications Manual flows from chapter 12.0 of the General Policy Manual and covers the following topics:

	<u>Chapter Number</u>
• Basic Communications Policy	12.1
• Early External Communications	12.2
• Audit and Evaluation Products	12.3
• Physical Makeup of GAO Products	12.4
• Table of Contents	12.5
• Transmittal Letters	12.6
• Executive Summary	12.7
• Introductory Material: Background and Objectives, Scope, and Methodology	12.8
• Findings and Conclusions	12.9
• Recommendations	12.10
• Agency Comments	12.11
• Additional Product Material	12.12
• Ensuring Product Quality	12.13
• Processing and Distributing GAO Products	12.14
• Special Consideration and Handling of Classified,	

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Restricted, and Sensitive Information in GAO Products	12.1
• Video Products	12.1
• Testimony	12.1
• Comments on Legislative Bills	12.1
• Financial Statement Audit Reports	12.1

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**Special Publications**

In addition, GAO issues special publications—technical guidelines and methodology transfer papers—that provide more detail on more-specialized subjects. Various offices and divisions produce these publications in conjunction with OP depending on the subject matter.

Titles of the current special publications that supplement GAO's policy and procedures manuals are shown below:

	<u>Publication Number</u>
A Glossary of Terms Used in the Federal Budget Process: And Related Accounting, Economic, and Tax *	2.1.1
Critical Factors in Developing Automated Accounting and Financial Management Systems	2.1.1
CARE Based Audit Methodology: To Review and Evaluate Agency Accounting and Financial Management Systems	2.1.1

Government Auditing Standards (Yellow Book)	4.1.1
Assessing Compliance With Applicable Laws and Regulations	4.1.2
Standards for Internal Controls in the Federal Government	4.1.3
Guide for Incorporating Internal Control Evaluations in GAO Work *	4.1.4
Evaluating Internal Controls in Computer-Based Systems: Audit Guide **	4.1.5
Guide for Review of Independent Public Accountant Work	8.1.1
Guide for Review of Sensitive Payments	8.1.2
Assessing the Reliability of Computer Evidence *	8.1.3
Guide for Evaluating Automated Systems **	8.1.4
Questions Designed to Aid Managers and Auditors in Assessing the ADP Planning Process **	8.1.5
Information Management Acquisition Model *	8.1.6
Causal Analysis: A Method to Identify and Test Cause and	

Government Auditing Standards (Yellow Book)	4.1.1
Assessing Compliance With Applicable Laws and Regulations	4.1.2
Standards for Internal Controls in the Federal Government	4.1.3
Guide for Incorporating Internal Control Evaluations in GAO Work *	4.1.4
Evaluating Internal Controls in Computer-Based Systems: Audit Guide **	4.1.5
Guide for Review of Independent Public Accountant Work	8.1.1
Guide for Review of Sensitive Payments	8.1.2
Assessing the Reliability of Computer Evidence *	8.1.3
Guide for Evaluating Automated Systems **	8.1.4
Questions Designed to Aid Managers and Auditors in Assessing the ADP Planning Process **	8.1.5
Information Management Acquisition Model *	8.1.6
Causal Analysis: A Method to Identify and Test Cause and	