

Issue Date: 07/31/2017

# **RELATIONS WITH THE U.S. GOVERNMENT ACCOUNTABILITY OFFICE**

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## **I. Purpose**

A. This Directive sets forth the policy of the Department of Homeland Security (DHS) on relations between DHS and the United States Government Accountability Office (GAO) concerning statutorily authorized GAO reviews of DHS activities. DHS is fully committed to cooperating, consistent with well-established Executive Branch privileges and responsibilities, with GAO in its reviews.

B. DHS acknowledges the important role that GAO plays in our constitutional system of government. Accordingly, DHS's goal is to build and strengthen its relationship with GAO in a mutually beneficial and productive manner. This Directive is intended to ensure timely and direct access to appropriate DHS records, personnel, and information. Consistent with this Directive, GAO requests are given due priority by DHS personnel and handled at the lowest appropriate organizational level. DHS personnel are directed to cooperate with GAO to enable it to accomplish its reviews in a reasonably efficient timeframe.

C. The Department's policy is to provide GAO with requested and/or responsive information in a cooperative manner, consistent with DHS and Executive Branch privileges and responsibilities.

## **II. Scope**

This Directive applies throughout DHS with the exception of the Office of Inspector General.

## **III. Authorities**

A. Title 31, United States Code, Sections 712, "Investigating the use of public money"; 716, "Availability of information and inspection of records"; 717, "Evaluating programs and activities of the United States Government"; 718, "Availability of draft reports"; 719, "Comptroller General reports"; 720, "Agency reports"; and 3523, "General audit authority of the Comptroller General"

- B. Office of Management and Budget (OMB) Circular A-11, Section 22, “Communications with the Congress and the Public and Clearance Requirements”
- C. OMB Circular A-50 (Revised), “Audit Follow-up”
- D. OMB Circular A-123 (Updated), “Management’s Responsibility for Enterprise Risk Management and Internal Control”
- E. Intelligence Community Directive Number 114, “Comptroller General Access to Intelligence Community Information,” June 30, 2011
- F. Designation of USM as the Audit Follow-up Official for Government Accountability Office Audits, September 26, 2012

## IV. Responsibilities

- A. **Under Secretary for Management (USM)**: Has overall management responsibility for DHS relations with GAO and for implementation of this Directive. The USM ensures that there are sufficient resources within DHS dedicated to the management of the Department’s relations with GAO. In conjunction with the Office of the General Counsel (OGC), the USM ensures appropriate training of the Departmental Audit Liaison (DAL), Senior Component Accountable Officials (SCAOs), Component Audit Liaisons (CALs), Designated Program Officials, and other DHS personnel who work with GAO. The USM, by delegated authority, serves as the Department’s designated audit follow-up official responsible for ensuring that processes for audit follow-up, resolution, and corrective action are documented and in place.
- B. **General Counsel**: Provides legal advice and guidance on matters involving relations with GAO to ensure that the Department meets its legal obligations. The OGC provides legal advice and guidance to Component Heads, the DAL, SCAOs, and CALs on GAO activities and, in conjunction with the USM, ensures appropriate training of all DHS officials and personnel who work with GAO. OGC has a legal and professional responsibility to review certain documents and information that may require special treatment or handling before the documents or information may be provided to GAO.

C. **Departmental Audit Liaison**: Implements this Directive on behalf of the USM. The DAL monitors the status of GAO and Department activities, including: (a) the status of responses to GAO requests for records or interviews; (b) DHS's comments on GAO draft reports and testimony; and (c) follow-up on GAO recommendations. The DAL implements this Directive with, among others, Component Heads, SCAOs, CALs, and Designated Program Officials to facilitate DHS's cooperation with and timely responses to GAO's requests.

D. **Component Heads**: Ensure compliance with this Directive within the Component and designate the Component's SCAO and CALs to assist the DAL in carrying out the DAL's responsibilities. Component Heads are responsible for ensuring that GAO is furnished with timely access to appropriate records, information, and personnel within the Component. Component Heads ensure that sufficient resources within the Component are dedicated to the management of the Component's relations with GAO. Component Heads also establish a process whereby GAO concerns are escalated as necessary within the Component through a procedure involving the SCAO.

E. **Senior Component Accountable Officials**: Have responsibility for, and authority over, the Component's audit and review activities. As a senior official within the Component (typically at the Chief of Staff level), the SCAO enables and assists the Designated Program Officials and Component Audit Liaisons with implementation of this Directive, including the issue resolution process.

F. **Component Audit Liaisons**: Serve as the Component's primary liaison to the DAL. Each CAL serves their Component as the management official within the Component primarily responsible for assisting the DAL with the implementation of this Directive.

G. **Designated Program Officials**: Serve as the GAO review team's primary sources of information during the review. Designated Program Officials are DHS personnel whom GAO may contact directly for records, information, and the scheduling of interviews during a GAO review. DHS Designated Program Officials are DHS personnel with responsibility for, or knowledge of the program that GAO is reviewing. Designated Program Officials are designated in coordination with GAO, at or soon after the entrance conference, as the primary points of contact for that GAO review or engagement. Designated Program Officials coordinate GAO requests through the appropriate CAL and ensure that the appropriate CAL is kept apprised of such requests. Designated Program Officials respond in a timely manner to GAO requests made within the scope of that GAO review. Designated Program Officials are authorized: (a) to facilitate GAO's work by releasing documents and information directly to GAO, as appropriate; (b) to facilitate the release of documents and information by other personnel; (c) to identify relevant personnel for interviews and facilitate those interviews; (d) to agree to reasonable timeframes with GAO for interviews and the release of documents; and (e) to take other steps necessary to assist in the completion of the GAO review. Designated Program Officials are also

responsible for assisting the DAL and the appropriate CAL with the implementation of this Directive.

H. **All DHS Managers and Supervisors:** Cooperate with representatives of GAO and with Designated Program Officials. All DHS managers and supervisors also cooperate with, and coordinate through, Designated Program Officials, the DAL, the appropriate CAL, and OGC. All DHS managers and supervisors are expected to address GAO requests in a timely and complete manner consistent with this Directive.

I. **DHS Personnel:** Cooperate with representatives of GAO through Designated Program Officials, the DAL, the appropriate CAL, and OGC to comply in a timely manner with GAO requests consistent with this Directive.

## V. Policy

A. **GAO Reviews.** DHS personnel provide GAO with appropriate access to DHS records and are available for interviews in connection with GAO reviews. To facilitate GAO's timely completion of reviews, DHS has established these specific Department-wide policies:

1. **Direct Access.** GAO has direct access to Designated Program Officials for purposes of requesting records, information, and interviews.
2. **Timely Responses.** Barring unexpected delays, DHS personnel provide GAO with access to records and interviews within agreed-upon timeframes.
3. **Rectifying Delays.** When an agreed-upon timeframe cannot be reasonably met, GAO is informed of the reason for the delay within a reasonable time, and the appropriate Designated Program Official, the DAL or the appropriate CAL agrees with GAO on a new timeframe for responding to GAO's request in a timely manner.
4. **Issue Resolution.** DHS uses an escalation process through which issues concerning GAO reviews readily may be elevated to senior leadership.
5. **Records Access.** Designated Program Officials and other DHS personnel provide GAO with access to relevant DHS records upon request when such records are readily available and do not require further internal review. Documents are subject to further review if the records require special treatment (e.g., pre-decisional or deliberative), or if the records may be withheld due to a legally valid privilege (e.g., attorney-client) or other right.

6. **Core National Intelligence Activities and Programs.** Access to national intelligence information related to activities and programs funded wholly or in part by the National Intelligence Program (NIP) is provided in accordance with the restrictions in Intelligence Community Directive Number 114.

7. **Drafts or Other Non-Final DHS Records.** Documents marked draft, but that are actively being used as final documents governing implemented operations, are not withheld as drafts. All other draft documents that do not reflect pre-decisional or deliberative information may be provided to GAO except those that require special treatment or those that may be withheld due to a legally valid privilege (e.g., attorney-client) or other right.

8. **Accommodation.** DHS takes appropriate steps to accommodate GAO's information needs when requests for access to records, interviews or other information cannot be met.

9. **Contractors.** Access to contractor personnel and documents is facilitated to the extent DHS may legally do so under governing law and relevant DHS contracts.

B. **Follow-Up.** In an effort to improve the effectiveness and efficiency of the Department, DHS personnel comply with the principles of audit follow-up in accordance with the law and OMB guidance.

## VI. Questions

Address any questions or concerns regarding this Directive to the DAL.

  
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Chip Fulghum  
Acting Under Secretary for Management

7/31/17  
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Date