
International Peer Review

of the Performance and Financial Audit Practices
of the United States Government Accountability Office



Source: David Press, Office of the Auditor-General of New Zealand.

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1 Introduction

The Government Accountability Office (GAO) is the supreme audit institution (SAI) of the United States of America, an independent, nonpartisan agency that supports the U.S. Congress. The Comptroller General, whose duties and responsibilities are set out in the Budget and Accounting Act of 1921, is the head of GAO. During fiscal year 2022, GAO employed around 3,370 staff and had a budget of \$744 million. GAO's audit staff is organized into 15 mission teams, which focus on functional areas of the federal government, such as health care, transportation, and government acquisitions.

In fiscal year 2022, GAO issued 535 reports and testified 72 times. GAO also sent 29 letters to the heads of federal departments and agencies discussing their progress in implementing its priority recommendations. All GAO audits are required to be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book.¹

As an audit organization performing audits in accordance with GAGAS, GAO is required to obtain an external peer review. The peer review should be sufficient in scope to determine whether GAO's system of quality control was suitably designed and complied with during the period examined. The purpose is to provide GAO with reasonable assurance that it conformed with applicable professional standards in conducting performance and financial audits. Complying with these standards helps assure that GAO provides Congress and other users of GAO products with independent, objective, and reliable information.

A memorandum of understanding between GAO and the Office of the Auditor General of Norway (on behalf of the peer review team) dated November 8, 2022, governed this peer review of GAO's performance and financial audit practices in calendar year 2022. In addition to providing a formal peer review rating in accordance with GAGAS, the peer review team was asked to assess GAO's actions taken in response to previous peer reviews' suggestions, provide suggestions that management may wish to consider as it enhances GAO's performance and financial audit practices, and identify good practices that others can learn from. The appendices give details about the peer review team and the methodology used in the peer review.

The peer review team would like to thank GAO management and staff for all the information, assistance, and time provided throughout the peer review. Also, the team would like to thank the congressional staff from oversight committees for sharing their views on GAO's work.

¹ GAO, *Government Auditing Standards: 2018 Revision Technical Update April 2021*, [GAO-21-368G](#) (Washington, D.C.: Apr. 14, 2021).

2 Peer review rating

The peer review team issues a rating of Pass to GAO. Based on the work conducted, the peer review team confirms that, in its opinion, GAO's system of quality control is suitably designed and GAO was complying with it during calendar year 2022. The quality control system was therefore able to provide GAO with reasonable assurance that it is conforming to the sections of the 2018 GAGAS that apply to GAO's performance and financial audit practices.

The peer review team's rating is based on:

- a review of GAO's quality control policies and procedures;
- tests of quality control design and implementation against GAGAS and GAO's policies (including demonstrations of key quality assurance systems and a review of professional development records);
- meetings with GAO's Executive Committee² and GAO senior leaders on GAO processes, including GAO's assignment of risk levels to engagements;
- interviews with GAO's staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures; and
- a review of a sample of financial and performance audit reports and underlying audit documentation to assess compliance with GAO's quality control system and GAGAS.

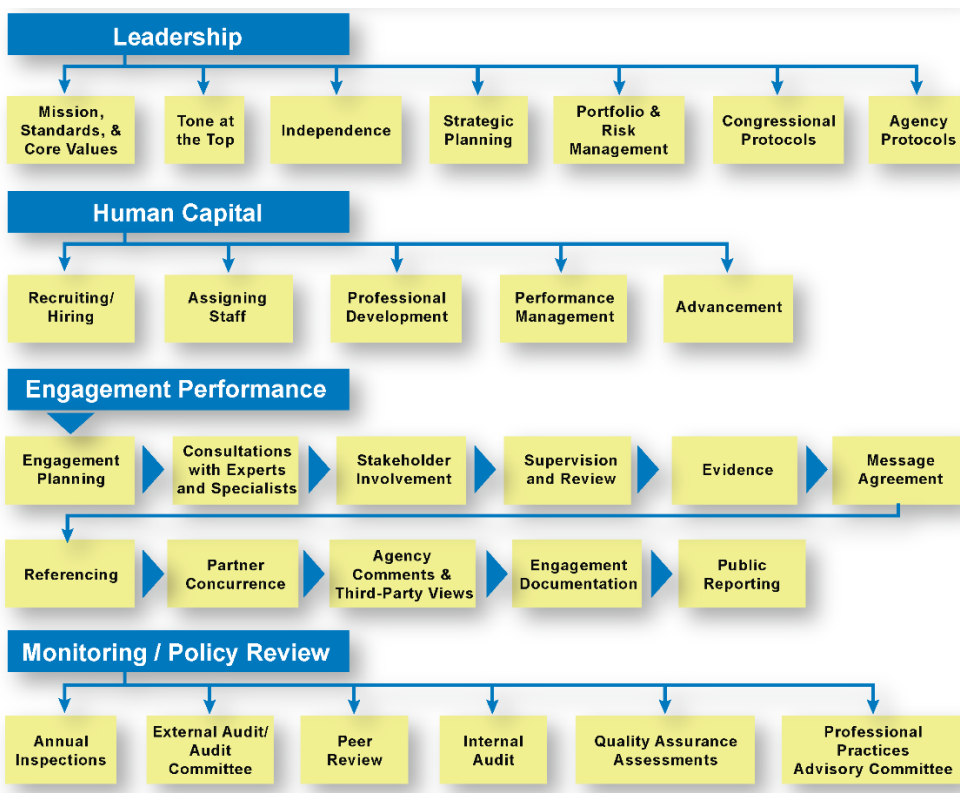
² The members of the GAO Executive Committee are the Comptroller General; Chief Operating Officer; General Counsel; and the Chief Administrative Officer, who is also the Chief Financial Officer.

3 Overall impressions

Quality Assurance Framework

GAO has a clear and comprehensive Quality Assurance Framework (QAF), as shown in Figure 1. The QAF is designed to give confidence that GAO’s work conforms with GAGAS. It consists of four elements: leadership, human capital, engagement performance, and monitoring / policy review. The QAF links directly to GAO’s *Policy Manual* and other underlying policies and procedures, templates, and process requirements. This linkage aids in the completion of individual engagements and helps promote consistency of practice across GAO.

Figure 1. GAO’s Quality Assurance Framework



Source: GAO.

Strategic planning

GAO follows a strategic planning process, supported by external networks and a dedicated office for strategic planning, that facilitates a forward-looking strategy to shape GAO’s planned work and to support and inform requests from Congress.

Engagement portfolio

GAO’s work comes from three sources: congressional mandates written in laws and committee reports; congressional requests; and the Comptroller General’s authority (CGA). The peer review team conducted an analysis of data extracted from the Engagement Management System (EMS) to learn how the sources of GAO’s work have

changed over time. The total number of issued audit products has been quite stable, but the mix of products from different work sources has changed, as shown in Table 1.

Table 1. Number of products per calendar year and source type

Calendar year	Congressional mandates	Congressional requests	Comptroller General authority (CGA)	Total products
2018	245 (37%)	390 (59%)	28 (4%)	663
2019	249 (35%)	401 (56%)	61 (9%)	711
2020	253 (37%)	359 (52%)	72 (11%)	684
2021	337 (50%)	252 (38%)	80 (12%)	669
2022	341 (49%)	265 (38%)	88 (13%)	694
5-year total	1,425 (42%)	1,667 (49%)	329 (10%)	3,421

Source: Peer review team's analysis of GAO data.

Note: Percentages may not total 100 because of rounding.

There was an increase over time in the number of products stemming from mandates, from 37% in 2018 to 49% in 2022, while products responding to congressional requests decreased, from 59% in 2018 to 38% in 2022. Meanwhile, the number of CGA engagement products increased, but were still a low proportion of total products. According to GAO, the increase in CGA products is partially the result of GAO's focused effort in recent years to spur federal agencies to implement open GAO recommendations.

Reporting achievements

GAO documents achievements resulting from government actions addressing GAO's recommendations. Among other things, GAO's annual performance and accountability report gives examples of both financial and nonfinancial benefits and how these are determined.³

Annual inspection

As part of its internal monitoring of its quality control system, GAO's annual inspection process assesses whether its quality control system is suitably designed and operating effectively to conform with relevant standards. The inspection team reports to the Comptroller General and prepares an action plan to address opportunities for enhancement. This system supports organizational learning, where findings lead to clarifications or changes in policies and procedures assisted by training and sharing of good practices. The inspection report comments on the design and operating effectiveness of GAO's quality control system. Future inspection reports will also include statements about whether new or additional testing of the design of the system of quality control was performed.

³ GAO, *Performance and Accountability Report: Fiscal Year 2022*, [GAO-23-900398](#) (Washington, D.C.: Nov. 15, 2022).

Organizational culture

GAO has a strong organizational culture of independence, integrity, and reliability. As GAO prepares for the future of work, continuing to immerse newly recruited staff in its culture will be critically important. GAO plans to develop a strategy to measure any potential impact of its future of work on GAO's culture and values.

Role in improving federal financial information

GAO plays an important role in improving the federal government's financial information through both performance audits and financial audits. In particular, GAO is statutorily required to audit the U.S. government's consolidated financial statements. GAO directly performs financial audits of five agencies and three components of the U.S. Treasury. The remaining agencies' audits are performed by agencies' Inspectors General or outsourced to Independent Public Accountants (IPA).

Serious financial management problems at the Department of Defense (DOD), as well as other major impediments, have resulted in a disclaimer of opinion on the Consolidated Financial Statements for the past 26 years. Multiple efforts are ongoing to remediate challenges and to bring the government's financial information to an auditable state. Among other things, GAO regularly conducts performance audits evaluating DOD's remediation efforts related to its financial management challenges and has highlighted this issue as part of GAO's [High Risk List](#).

As the quality of financial information improves, significant additional audit work will be required to obtain sufficient and appropriate audit evidence to render an opinion on the consolidated financial statements. GAO has established a long-term strategy, which is periodically updated, to guide its preparations for auditing the consolidated financial statements.

GAO's continued efforts related to this important initiative will help improve access to reliable and complete financial information for Congress and the American public. Continuing to update its long-term strategy will help assure that GAO is prepared to issue an audit opinion.

Streamlining documentation and processes through technology and tools

GAO is in the process of modernizing the software tools and technology platforms for collecting and analyzing the audit evidence that support all of its reports. To conduct financial audits, GAO has been relying on legacy tools and technology systems, which have limited functionality and require manual workarounds and processes in some cases. The peer review team noted this reliance can result in redundancies of the documentation in financial audit files. The modernization effort is expected to benefit GAO in terms of increased efficiency and also the ability to attract new talent, especially to GAO's financial audit practice.

4 Follow-up of previous peer reviews

There were seven open suggestions from prior peer reviews for the years 2013 and 2016. The peer review team found that GAO has taken appropriate action to close all previous suggestions. Table 2 provides the current status.

Table 2. Current status of previous peer review suggestions

	Suggestion	Peer review year	Current Status
1.	Develop a strategy to maximize the potential of the Engagement Management System	2016	Closed
2.	Continue the focus on clarity of reports	2016	Closed
3.	Place additional focus on clarity of the highlights page	2016	Closed
4.	Continue exploring opportunities for communicating results	2016	Closed
5.	Develop a mechanism to further enhance stakeholder collaboration	2016	Closed
6.	Communicate the message to the intended reader more clearly	2013	Closed
7.	Use of existing networks to comment on reports	2013	Closed

Source: Peer review team's analysis of GAO information.

The following paragraphs explain GAO's actions to address the suggestions.

1. Develop a strategy to maximize the potential of the Engagement Management System

The Engagement Management System (EMS) is a web-based application designed to provide GAO staff with a single location for all engagement management data. Since the previous peer review, GAO has continued to maximize the potential of EMS.

GAO has developed new tools that provide increased visibility into the engagement portfolio by enabling senior management and staff to analyze the portfolio as a whole, by mission team, and by performance goals. These and other changes have enhanced the use of EMS and allowed GAO to retire the legacy systems used for tracking congressional hearings and other functions.

GAO has also issued new user guides, updated existing guides, and developed training to support the use of EMS and to explain system upgrades and enhancements. The guides provide GAO staff with step-by-step instructions for how to make use of the system at particular stages of the engagement process.

The peer review team determined that the actions taken by GAO are sufficient to close this suggestion.

2. Continue the focus on clarity of reports

GAO has increased the number of analysts who specialize in written and visual communication and has mandated the early involvement of communication analysts in audit engagements.

Since the last peer review, GAO has developed new guidance and writing tips on producing writing that is clear and concise. Guidance is available to staff through the GAO intranet alongside GAO's writing standards. In addition, GAO has added four new writing courses and revised several other courses in its writing curriculum.

The peer review team noted that GAO reports generally use clear and plain language.

The peer review team determined that the actions taken by GAO are sufficient to close this suggestion.

3. Place additional focus on clarity of the Highlights page

GAO has placed additional focus on the clarity of the Highlights page of its reports. All Highlights pages undergo a review through GAO's risk-based quality assurance process. The peer review team found that Highlights pages consistently and clearly convey the importance of an issue and GAO's key findings. Sentences and paragraphs are generally short and well written. Graphics are used effectively to communicate findings.

The peer review team determined that the actions taken by GAO are sufficient to close this suggestion.

4. Continue exploring opportunities for communicating results

In order to address the changing demands of its users, GAO continues to evolve its approach in communicating its work. This evolution is guided by a digital strategy that encourages staff to consider how Congress, media, and the public can access and use GAO's work. GAO uses digital publications such as blog posts, videos, and podcasts to increase users' ability to access and interact with GAO's work.

The peer review team determined that the actions taken by GAO are sufficient to close this suggestion.

5. Develop a mechanism to further enhance stakeholder collaboration

GAO uses internal stakeholders across the organization to support its audit work. A community of practice for stakeholder collaboration has been established to encourage and facilitate knowledge sharing among stakeholders across the organization. This group meets regularly and involves managers from GAO's mission teams that either have critical roles as stakeholders or are among those frequently called upon to provide expertise across engagements. The community of practice is supported by an intranet

page for publicizing events and initiatives to GAO staff and for sharing examples of stakeholder collaboration and relevant information on useful practices and lessons learned.

The peer review team determined that the actions taken by GAO are sufficient to close this suggestion.

6. Communicate the message to the intended reader more clearly

GAO reaches a wide audience through a number of mediums to convey key findings. This is done through the use of a Highlights page and through the “Fast Facts” section of the website landing page for each report. For some reports, summary videos are produced to explain a topic and the key findings.

In addition, GAO uses illustrations, photos, diagrams, and other graphics to support readers’ understanding of complex issues and to convey the importance of findings and recommendations. In 2019, GAO began publishing priority recommendation letters. These letters identify open recommendations that warrant priority attention from heads of selected departments or agencies.

The peer review team determined that the actions taken by GAO are sufficient to close this suggestion.

7. Use of existing networks to comment on reports

In 2017, GAO completed two reviews to obtain information and insights from external parties with a goal of informing the way in which it communicates the results of its work:

- A review of GAO products by selected members of its existing external networks.
- A review of reporting and communication strategies used by peer organizations.

GAO gained valuable insights from these projects to improve the clarity of its reports and to invest in the development of new products to better communicate its findings.

The peer review team determined that the actions taken by GAO are sufficient to close this suggestion.

5 Suggestions for GAO to consider

The peer review team identified suggestions for GAO to consider in three areas.

1. Information to Congress on the status of work

GAO's congressional protocols and engagement process include multiple contacts with congressional staff. For example, GAO staff provide congressional staff an estimated time frame for beginning work when a new request is formally accepted. Details about ongoing work are also available to Members of Congress and their staff through the Watchdog website for Congress. The peer review team learned that this website was a helpful tool; however, the website does not contain information about requested or mandated work that is accepted but not yet initiated.

The peer review team observed that there is a time interval between when a congressional mandate or request is sent to GAO and when an engagement is actually started. In determining when to initiate work on mandates and requests, GAO management considers such things as client priorities, legislative opportunities, availability of staff with the requisite expertise, and time frames, as applicable. This interval can change over time due to these factors, and others such as natural disasters and emerging critical national issues (e.g., COVID-19). According to GAO, efforts are underway to better monitor information related to the volume of work accepted but not yet initiated. The peer review team encourages GAO to continue these efforts.

The peer review team suggests that GAO looks for additional opportunities or mechanisms to communicate relevant information to Congress about the expected timing and priority of work that GAO has accepted but not yet initiated.

2. Roles and responsibilities in financial audits

GAO's policies designate a number of roles on each audit, including the roles of First Partner and Second Partner. The First Partner is a senior executive (or executive candidate) who directs the audit and is responsible for ensuring the quality of the audit work and the audit product. The Second Partner reviews the First Partner's judgments concerning each product's consistency with GAGAS and GAO reporting standards and core values.

In order to also comply with financial audit standards, GAO has aligned its internal roles and responsibilities as follows:

- The First Partner is assigned the role of the engagement partner who is responsible for the overall quality of an audit.
- The Second Partner is assigned the role of the engagement quality reviewer who is responsible for performing an objective evaluation of the significant judgments and

conclusions made by the audit team through review of documentation used to support the audit report.

GAO financial audit reports are signed on behalf of GAO by a senior official—often the First Partner. Due to an operational decision, the signatory responsibility for the audit report for the consolidated financial statements audit was delegated to GAO’s Chief Accountant, who also performed the engagement quality review. The peer review team noted that this differs from GAO’s typical practice in which the First Partner is the signatory on an audit product.

Through discussions, it was clear that individuals understood their roles and responsibilities within the consolidated financial statements audit team. However, the peer review team identified an opportunity to update guidance and clarify relevant documentation of roles and responsibilities in the consolidated financial statements audit file.

The peer review team suggests that GAO consider better documenting the roles and responsibilities for the consolidated financial statements in the audit file, along with the basis for decisions about key roles, and determine whether additional clarity regarding roles and responsibilities is needed in guidance.

3. Continue to focus on presentation of criteria and links between products

GAO’s audit reports cover a wide range of topics and use a variety of methodologies. GAO teams have flexibility and exercise professional judgment in how they report their results. The peer review team found that GAO’s reports generally communicate information in a structured and clear manner, even though some reports address highly technical subjects.

A continuing focus on the following two reporting aspects would be beneficial:

- Criteria are the expectations against which agency performance is assessed. They provide the standards for evaluating evidence. Clearly describing criteria, and their applicability to the research objectives, helps readers to understand the basis on which findings, conclusions, and recommendations have been made.

GAO has developed extensive guidance on using criteria that clearly explains how to identify, develop, analyze, apply, and report on criteria in performance audits. This guidance reinforces the importance of clearly stating evaluative criteria in audit reports. The peer review team observed some variability in how clearly GAO’s reports present the evaluative criteria being used.

- GAO is frequently producing several reports on related topics. These reports often work together to provide a detailed picture of a topic, all the criteria used to assess an agency’s performance, and GAO’s assessment of that performance. Some GAO

reports show clear links to previous engagements, providing a helpful context for the reader.

The peer review team suggests a continuing focus on how criteria are communicated and the extent to which related work is incorporated into products, as appropriate, in GAO's internal quality assurance process and its Second Partner review. GAO could also consider seeking external feedback on these aspects of its products.

6 Good practices of GAO

The peer review team identified six good practices that other SAls might benefit from:

1. Portfolio and risk management

GAO has a well-developed system for the acceptance, initiation, and management of audits. GAO is engaged in hundreds of audits every year and has a clear and efficient system for assessing, documenting, and communicating decisions on how to proceed with audits. The use of Engagement Acceptance Meetings (EAM) and Engagement Review Meetings (ERM) is of particular note.

EAM are weekly meetings that bring together GAO's senior executives and other relevant staff to consider possible audits, ensuring that decisions to undertake audit work are informed by a GAO-wide perspective. The meetings are used to establish:

- that audits are within GAO's authority,
- the relative risks associated with each engagement,
- that GAO has the necessary expertise to conduct the work,
- what team (or teams) will lead a given engagement, and
- how other GAO teams will assist.

ERM are biweekly meetings that are used to keep track of how GAO engagements are progressing against established milestones. Actions to support audit teams can be decided if any problems are identified. These processes ensure that audit work receives high-level scrutiny throughout the audit process.

2. Workforce planning

GAO designed its workforce planning to secure the human capital GAO requires to successfully deliver on its strategic goals. The approach is data driven and takes into account the projected workload requirements and changes in its workforce such as retirements, attrition, promotions, and potential skill gaps.

GAO's Executive Committee closely monitors the recruitment and hiring process through a continuous dialogue between senior executives and the Human Capital Office about organizational needs and how these can be met. GAO's approach is designed to be responsive to the changing needs of the organization.

3. Use of internal expertise

GAO employs technical subject matter and methodological experts across the organization. GAO's engagement acceptance and review processes are designed to ensure that each of its engagements is informed by relevant internal experts, who are called stakeholders, from initiation to completion.

A particular strength is GAO's use of legal expertise from its Office of the General Counsel and methodologists from its Applied Research and Methods (ARM) team. ARM brings particular strength to considerations of methodology, fieldwork, and analysis, and it is designated as a stakeholder for most engagements. ARM also frequently assists the engagement teams in performing more complex analyses and leading focus groups.

4. Professional development of GAO staff

GAO has implemented a comprehensive approach to training and developing new and current staff. An important part of this approach is a two-year Professional Development Program (PDP) for new staff, which provides opportunities to learn about GAO's approach to auditing, engage in audit work, and work on different topics. These opportunities are supported by a coordinated process to provide staff training, coaching, and feedback.

GAO staff are required to develop and maintain their skills through participation in ongoing training. The process is supported by GAO's Learning Center, which develops and delivers programs to meet staff needs at all levels and tracks staff compliance with training requirements. Training programs are developed through consultation with engagement teams and GAO's Executive Committee.

5. Public reporting of high-risk areas, open recommendations to agencies, and open matters for congressional consideration

The peer review team saw how GAO is committed to improving accountability, transparency, and performance in government by keeping Congress and the public updated on areas of high risk and progress made in response to GAO recommendations.

GAO's High Risk List is published every two years at the start of each new session of Congress. The list covers areas that GAO believes are vulnerable to waste, fraud, abuse, and mismanagement, or in need of transformation to address economy, efficiency, or effectiveness challenges. This approach helps keep Congress and the public informed about areas of government that require attention and scrutiny.

GAO also keeps Congress and the public updated on the progress that agencies are making in implementing the recommendations made in GAO reports through GAO's database of open recommendations on its website. In July 2023, GAO published its first report on open matters for congressional consideration.

6. Considering equity in audits

The concept of the equitable provision of government services was reintroduced to GAGAS since the last peer review. It is one of five concepts that auditors may consider, along with whether government services are provided effectively, efficiently, economically, and ethically.

GAO has developed tools to help engagement teams consider the equitable provision of government services when planning and designing audits, if relevant and appropriate within the context of the audit objectives.

The peer review team saw active consideration of the equitable provision of government services in some of the reports and audit files it reviewed. For example, some reports included a specific focus on the ability of government agencies to assess the effects of laws and regulations on a particular group or population.

GAO has also taken steps to ensure that it considers issues that affect Tribal Nations, their citizens, and Indigenous people more broadly. This includes the creation of a Tribal and Indigenous Advisory Council.

Letter from the Comptroller General



U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.
Washington, DC 20548

Comptroller General
of the United States

September 19, 2023

Ms. Merethe Nordling
Deputy Director General
Office of the Auditor General of Norway
Postboks 6835 St Olavs plass
Storgata 16
NO-0130 Oslo, Norway

Dear Ms. Nordling:

We are pleased that the peer review team that you led issued GAO a rating of pass, the highest possible grade. The team concluded that GAO's quality control system was suitably designed and operating effectively. We are also pleased that the team identified a number of good practices in GAO's operations.

We appreciate the team's observations regarding additional communication with Congressional requesters about the expected timing of work that GAO has accepted but not yet initiated and have already started efforts in this regard. As the team suggests, we will also enhance documentation of roles and responsibilities for the audit of the U.S. government's Consolidated Financial Statements in the audit file.

We will also carefully consider the remaining suggestion regarding how criteria are communicated and the extent to which related work is incorporated into products.

On behalf of GAO employees, I want to thank the international team, led by the Office of the Auditor General of Norway, for its extensive efforts examining GAO's operations.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Gene L. Dodaro', written over a light blue horizontal line.

Gene L. Dodaro
Comptroller General
of the United States

Appendix A – Objectives, scope, and methodology

Objectives

The primary objective of the peer review was to determine whether GAO's system of quality control was suitably designed and whether the organization complied with its quality control system during calendar year 2022. The purpose was to provide a rating on the extent to which GAO has reasonable assurance of being in conformity with the applicable sections of Generally Accepted Government Auditing Standards (GAGAS)⁴ in conducting its performance and financial audits.

Other objectives of the peer review were to assess GAO's actions taken in response to previous peer review suggestions, offer suggestions that GAO may wish to consider as it enhances its performance and financial audit practices and identify good practices.

Scope and methodology

The peer review team performed the following assessments of GAO's quality control system:

- **A design assessment:** The purpose was to determine whether the quality control system was designed to provide reasonable assurance of compliance with GAGAS. To assess the design, the peer review team examined GAO's quality assurance framework, including policies, procedures, and internal guidance, and whether it addressed all the relevant GAGAS requirements. In order to plan the tests of operating effectiveness, the peer review team received demonstrations of technological systems and tools.⁵ The peer review team also interviewed GAO management and staff to gauge their knowledge of and perspectives on the quality assurance framework.
- **A compliance assessment:** The purpose was to determine whether, in practice, the quality assurance framework was operating effectively to provide reasonable assurance of compliance with GAGAS. To do this, the peer review team reviewed documents, conducted interviews, and tested a selection of control procedures.

In addition, the peer review team reviewed audit documentation from a sample of 24 performance audits and three financial audit engagements, as well as the associated reports. The peer review team identified the requirements of the quality assurance framework and GAGAS, and assessed compliance of the audits in the sample against these requirements. The results enabled the peer review team to make a determination on the effectiveness of the quality assurance framework design and how well selected audits complied with GAGAS.

⁴ [GAO-21-368G](#).

⁵ These demonstrations covered GAO's Engagement Management System; key GAO audit documentation systems; key audit tools; and GAO's training and education system (Grow).

The peer review team also selected three performance audit engagements for an in-depth analysis, which included a more detailed examination of the project plans and audit reports, as well as underlying evidence for key findings. In reviewing these engagements, the peer review team considered whether GAO engagement teams had followed professional standards and GAO policies and procedures, and had adequately documented the work.

Nonaudit products⁶ were not within the scope of this peer review.

Sampling

The peer review team selected a judgmental sample of performance audit engagements based on a number of factors to ensure coverage of a reasonable cross section of GAO's audit reports. The factors included mission team, risk level, work source,⁷ and staff days. For GAO's financial audit practice, the peer review team selected a judgmental sample that included the audit of the consolidated financial statements as well as two agencies' financial audits, of varying risk levels. All selected engagements were completed in calendar year 2022.

Reviewing other documentation

In addition to audit documentation, the peer review included an examination of other documents the peer review team deemed necessary to its objectives. These documents included: anonymized individual staff training records; GAO guidance on use and presentation of criteria in reports and writing guidance; GAO's process to develop and document accomplishments and prior independent studies on GAO's results and recommendations; GAO's inspection program instructions, work plan, and previous inspection results; aspects of GAO's executive compensation, including GAO orders, position descriptions, and performance standards for executives; GAO's most recent Enterprise Risk Management Profile; aggregate results from GAO's most recent employee feedback survey; and GAO's senior staff rotation process.

Meetings

The peer review team received briefings and held meetings and exchanges with GAO leadership and staff. These included visits to GAO in January and March 2023, each for two weeks. The peer review team also held virtual meetings with GAO staff during the course of the review to present preliminary findings and obtain GAO's responses, and to discuss additional information and clarifications. The peer review team also met with GAO staff to finalize message agreement and to discuss the draft report.

⁶ Nonaudit products include things such as Priority Open Recommendation Letters, Budget Justification Reviews, and Science & Tech Spotlights.

⁷ GAO's work comes from three sources: congressional mandates, congressional requests, and the Comptroller General's authority.

The meetings included the following:

- Briefings from GAO senior leaders on GAO's quality assurance framework; operating environment; recent performance; communications and human capital strategies; work with Congress; methods for considering equity in audits; independence framework; innovation efforts; and stakeholder engagement.⁸
- Attending an Engagement Acceptance Meeting and an Engagement Review Meeting.
- Interviews with the Comptroller General and Chief Operating Officer regarding risk determination, portfolio and risk management activities, GAO's culture and values, and employee feedback survey.
- Group discussions with GAO Managing Directors, quality reviewers (Second Partners), and Applied Research and Methods Directors regarding GAO's performance audit practices.
- Meetings with GAO's Chief Accountant and the Managing Director and several Directors from GAO's Financial Management and Assurance team regarding GAO's financial audit practices.
- Group discussions with GAO staff to assess their understanding of, and compliance with, relevant quality control policies and procedures, as well as to obtain their views on the design and effectiveness of GAO's quality control system.
- Interviews with three selected financial and three selected performance audit teams, including the Director, Assistant Director, Analyst in Charge, and stakeholders (as applicable).
- Group discussions with congressional staff from oversight committees to get their views on GAO's performance, timeliness, and value added.⁹

Data analysis on products

The peer review team used data provided by GAO for all products covering a five-year period to compile the number of products by work source. The analysis was based on products issued in calendar years 2018 to 2022.

⁸ The briefings included GAO senior leaders from GAO's Audit Policy and Quality Assurance team, Chief Administrative Office, Office of the General Counsel, Human Capital Office, Office of Public Affairs, Office of Congressional Relations, Office of Diversity, Equity, Inclusion, and Accessibility, and Applied Research and Methods.

⁹ The peer review team met with staff supporting the House Committee on Oversight and Accountability and the Senate Committee on Homeland Security and Governmental Affairs.

Appendix B – The peer review team

Norway - Office of the Auditor General of Norway

- Merethe Nordling, MPhil, CIA (Review Leader)
- Kristin Rypdal, PhD
- Bjørn Martin Ørvim, MSc, MA

Canada - Office of the Auditor General of Canada

- Chantal Berger, CPA, CISA
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New Zealand - Office of the Auditor-General of New Zealand

- David Press, MSc (Hons)
- Richard Towers, MA

Sweden - The Swedish National Audit Office

- Christian Andersson, PhD
- Gina Funnemark, MAcc