



February 2024

GAO's Protocols for Legal Decisions and Opinions

GAO's MISSION

GAO exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people.

GAO's WORK

GAO performs a range of oversight-, insight-, and foresight-related work to support the Congress, including the following:

- evaluations of federal programs, policies, operations, and performance;
- management and financial audits to determine whether public funds are spent efficiently, effectively, and in accordance with applicable laws;
- investigations to assess whether illegal or improper activities are occurring;
- analyses of the financing for government activities;
- legal decisions on agency compliance with the Congressional Review Act, the Federal Vacancies Reform Act, and matters of appropriations law including, the Antideficiency Act and the Impoundment Control Act;
- policy analyses to assess needed actions and the implications of proposed actions; and
- additional assistance to the Congress in support of its oversight, appropriations, legislative, and other responsibilities.

CORE VALUES

Mission Values: Accountability · Integrity · Reliability

People Values: Valued · Respected · Treated Fairly

Contents

Letter	1
Legal Decisions Process Quick Guide	2
Statutory Authority and Responsibilities	3
Scope of Protocols	5
Approach to Rendering Legal Decisions	6
Requesting a Legal Decision	6
Considerations for Accepting Requests	7
Commitment to Congressional Requesters	8
Withdrawal of Requests	9
Developing the Record	9
Legal Decision Issuance and Release	10
Reconsideration Requests	11
Notifications of Ongoing Work	11
Resources and Informal Technical Assistance	11
Appendix A	13
Sample Request for a Legal Decision	13

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.



Letter from Comptroller General

February 21, 2024

This document contains updated protocols for the Government Accountability Office's (GAO) legal decisions and opinions. GAO's Office of the General Counsel (OGC) issues decisions and opinions primarily on appropriations law, the Congressional Review Act (CRA), and the Federal Vacancies Reform Act (Vacancies Act), although we may address other legal subjects where we have developed particular expertise. The decisions and opinions of the Comptroller General concerning the use and obligation of appropriated funds are grounded in statute and have a well-established and recognized heritage dating back to the mid-19th century. Our decisions and opinions under the CRA and the Vacancies Act are similarly grounded in statute to support congressional oversight of agency rulemaking and vacancies in presidentially appointed, Senate-confirmed positions, respectively. We describe in a separate publication our process for considering bid protests.

These protocols explain our approach to rendering decisions and opinions, including how the Congress or federal agencies may request them and how we develop the legal and factual record upon which they rely. Importantly, these protocols provide a consistent framework for issuing legal decisions and opinions. The resulting decisions and opinions, in turn, support the Congress's constitutional power of the purse and further congressional oversight.

We first released these protocols in 2006 and have found that they help make our work more efficient and effective. This update reflects those long-standing practices, while also making helpful improvements to ensure more consistent communication with the Congress. Similar to our approach for our Congressional Protocols for our audit work, we sought feedback from cognizant committees about these updates to establish a shared understanding of our process for accepting and rendering legal decisions and opinions.

Along with everyone at GAO, I look forward to using these protocols to serve the Congress and the American people. We will continue to monitor the application of these protocols and, in consultation with the Congress, will consider what, if any, refinements are needed. I encourage you to contact the Office of the General Counsel at 202-512-5400 or via email at LegalProtocols@gao.gov if you have any questions or comments on these protocols.

A handwritten signature in black ink that reads 'Gene L. Dodaro'. The signature is fluid and cursive, with a large, sweeping 'D' at the end.

Gene L. Dodaro
Comptroller General of the United States

GAO provides legal opinions to congressional requesters on

- Matters of appropriations law, including evaluating an agency’s compliance with statutes like the Antideficiency Act or the Impoundment Control Act, and
- Agency compliance with the Congressional Review Act and the Federal Vacancies Reform Act.¹

<p>Making a Request</p>	<p>Contact our Congressional Relations office to set up a call with our Office of General Counsel. GAO attorneys will assist you in identifying relevant legal provisions that may apply to your request.</p> <p>Requests may come from the chairs or ranking members of committees or subcommittees or from individual members.</p>	<p>E-mail a request letter to our Congressional Relations office. Your request letter may provide facts and your views to GAO.</p> <p>Our Congressional Relations office will let you know we have received your letter.</p>	<p>Once we accept your request, we will email you a letter identifying an attorney contact and when we expect to start work.</p>
<p>Developing the Record</p>	<p>Our opinions apply the law to established facts and are based on a record establishing the legal positions of the relevant parties.</p>	<p>In order to complete our record, we will request facts and the agency’s legal position through a development letter. We do not audit the facts that agencies submit for legal opinions.</p> <p>We stay in contact with the agency regarding the response. An agency’s failure to respond will not prevent our attorneys from issuing an opinion where sufficient facts otherwise exist.</p>	<p>The development letter will specify a deadline for the response, usually 4 weeks out, depending on the timing of the work and the complexity of the issues.</p>
<p>Issuing the Legal Opinion</p>	<p>We will notify you as a legal opinion moves to the General Counsel for signature and confirm an issuance date.</p> <p>Interim briefings and updates will also be provided.</p>	<p>Our attorneys will meet with you to issue the legal opinion virtually or in person to brief you on the conclusion.</p> <p>The opinion will be publicly released on the day of issuance and cannot be restricted. The agency will receive the opinion shortly after you do.</p>	<p>The opinion will go through our normal distribution process to relevant congressional committees, including GAO’s and the agency’s appropriations and oversight committees. We will also distribute it to our daily email subscribers and post it on our website.</p>

Agency requests for advance legal decisions on appropriations law issues can be submitted directly to the Office of General Counsel.

¹ Pursuant to the Competition in Contracting Act, GAO also issues legal decisions resolving disputes over the award of federal contracts to parties who file a bid protest. GAO issues regulations that explain the bid protest process. See Title 4 of the Code of Federal Regulations (C.F.R.), Part 21.

Statutory Authority and Responsibilities

GAO's Office of the General Counsel (OGC) is responsible for providing legal opinions to the Congress, its committees, its Members, as well as legal decisions to accountable officers and heads of executive agencies. GAO, under various statutory authorities, examines the use of federal funds, certain aspects of agency rulemaking, time periods of acting service for presidentially appointed and Senate-confirmed positions, and other legal topics to help the Congress make effective funding, policy, and oversight decisions.

Appropriations Law

GAO has statutory responsibilities for appropriations law matters that support the Congress's constitutional power of the purse. In carrying out these responsibilities, GAO issues both decisions to certain agency officials and opinions at the request of Members of the Congress. These products differ in their statutory underpinnings but carry equal precedential weight. In 2020, we began referring to both decisions and opinions as "legal decisions," and changed the format of our opinions to more closely match our decisions. This allowed for the inclusion of a brief digest summary in opinions to the Congress. It also made it easier to identify GAO's appropriations law products. For additional information on the origins of legal decisions and the establishment of GAO and its history, see Chapter 1 of *Principles of Federal Appropriations Law*.

Legal Opinions

The Congress has directed the Comptroller General to investigate all matters related to the receipt, disbursement, and use of public money, 31 U.S.C. § 712(1), and to evaluate the results of programs and activities carried out by the government under existing law, 31 U.S.C. § 717(b). The Comptroller General evaluates and reports on compliance with laws and regulations in GAO audits and investigations.¹ In addition, and independently of an audit or investigation, OGC will analyze and opine on the proper use of federal funds and properties or on the scope and exercise of authority by federal officers and employees at the request of the Congress, its committees, and its Members.²

Agency Decisions

The Comptroller General issues decisions to disbursing and certifying officers (accountable officers) and heads of agencies under

¹ See GAO, *Government Auditing Standards*, [GAO-21-368G](#) (Washington, D.C.: Apr. 2021), at ¶¶ 6.39 (financial audits), 9.35–9.36 (performance audits). Where OGC becomes aware of potential issues of compliance with laws such as those governing the obligation, expenditure, or the impoundment of public funds, among others, OGC follows up with inquiries that could result in the issuance of a self-initiated decision.

² See 31 U.S.C. § 717.

31 U.S.C. § 3529. This authority is integral to the Comptroller General's duty to settle the accounts of the United States under 31 U.S.C. § 3526.³ In recognition of the Comptroller General's account settlement authority⁴, the Congress has designated the Comptroller General as the administrative officer authorized to relieve accountable officers from liability for physical loss or losses from illegal, improper, or erroneous certifications and payments under certain circumstances (e.g. the loss or deficiency was not the result of negligence by the official).⁵ Related statutes provide authority for the Comptroller General to relieve Legislative and Judicial Branch accountable officers from liability as well.⁶ It is these statutes that represent the statutory foundation for Comptroller General decisions on the obligation, expenditure, and accounting of appropriated funds.

Additionally, GAO has statutory responsibility to monitor and report on Executive Branch compliance with the Impoundment Control Act, which prohibits agencies from withholding or delaying budget authority from obligation or expenditure unless the President transmits a special message to the Congress.⁷ With respect to impoundments, the Comptroller General reports to the Congress any ongoing impoundment that has not been reported by the President in accordance with the relevant statutory procedures.⁸ When an improper impoundment is no longer ongoing, GAO may report to the Congress when notification would enhance congressional oversight.

Congressional Review Act

GAO also has statutory responsibilities under the CRA which requires all federal agency rules to be submitted to both houses of the Congress and

³ Since the turn of the 19th century, the Congress has provided disbursing and certifying officers (accountable officers) and heads of agencies the right to request decisions from the Comptroller General in advance of an audit and settlement of an account. 31 U.S.C. § 3529. For additional information, see Chapter 1 of *Principles of Federal Appropriations Law*.

⁴ 31 USC § 3526. The decisions of the Comptroller General are binding on GAO when auditing and investigating federal programs and activities and settling government accounts. Although the decisions of the Comptroller General are conclusive on the Executive Branch, 31 U.S.C. § 3526(d), it is for the executive agencies to implement and enforce the decisions of the Comptroller General.

⁵ 31 U.S.C. §§ 3527 and 3528.

⁶ 2 U.S.C. §§ 142b, 142e, 142l, 1904, and 28 U.S.C. § 613.

⁷ 2 U.S.C. § 686.

⁸ 2 U.S.C. § 686(a).

GAO before they can take effect.⁹ GAO's primary role under the CRA is to report to the Congress on each major rule regarding whether the promulgating federal agency's submission to GAO indicates that it has complied with the procedural steps required by various acts and Executive Orders governing the regulatory process.¹⁰ In conjunction with this statutory responsibility, GAO also issues opinions on CRA related questions when requested by Members of the Congress. These opinions address issues such as whether an agency document that was not issued as a rulemaking meets the CRA definition of a rule.

Federal Vacancies Reform Act The Vacancies Act establishes requirements for temporarily filling vacant positions in Executive Branch agencies that require presidential appointment and Senate confirmation.¹¹ This act identifies who may temporarily serve, for how long, and what happens when no one is serving under the act and the position is vacant. GAO issues letters to the Congress and the President reporting violations of the act's time limitations.¹² In conjunction with this statutory responsibility, GAO has been asked by Members of the Congress to issue opinions on issues related to the Vacancies Act. These opinions address issues such as the legality of an acting official's continued service.

Scope of Protocols

These protocols cover requests for legal decisions from the Congress, its committees, and its Members; requests for legal decisions from accountable officers and heads of agencies; legal decisions initiated under the Comptroller General's own authorities; and requests for informal technical assistance.

GAO also conducts audits, evaluations, and investigations of federal programs, activities, and financial transactions.¹³ Resulting GAO audit reports reflect legal analysis conducted during the audit, evaluation, or investigation, and may include findings related to compliance with laws and regulations. GAO's protocols for audit, evaluative, and investigative work are covered in GAO's *Agency Protocols*, [GAO-19-55G](#) (Washington, D.C.: Jan. 2019) and GAO's *Congressional Protocols*, [GAO-17-767G](#) (Washington, D.C.: July 2017). The applicable protocols for addressing

⁹ 5 U.S.C. § 801.

¹⁰ 5 U.S.C. § 801(a)(2).

¹¹ 5 U.S.C. § 3345.

¹² 5 U.S.C. § 3349.

¹³ GAO reports are published on GAO's website.

questions of compliance with laws and regulations that arise during the course of an audit, evaluation, or investigation engagement are determined on a case-by-case basis considering such factors as congressional needs and the nexus to the engagement and taking into account GAO's Congressional and Agency Protocols.

The procedures governing bid protests of a solicitation for offers by a government agency or of the award of a contract are not found in this document, but in 4 C.F.R. part 21.¹⁴

Approach to Rendering Legal Decisions

When rendering legal decisions, GAO provides independent analyses and applications of the law. To achieve these objectives, GAO bases its decisions and opinions on its best judgment of what the law requires, not on an advocate's crafting of plausible arguments in support of a particular point of view. GAO strives to produce thorough, well-researched, and well-reasoned decisions, informed by agency explanation of pertinent facts and its views on the law, which respect the difficult judgments the Congress must make concerning the use of the nation's resources and the roles and responsibilities of the government. Along with the rest of GAO products, legal decisions are professional, objective, fact-based, nonpartisan, and nonideological. Similarly, our legal decisions conform to GAO's core values of accountability, integrity, and reliability.

Requesting a Legal Decision

By statute, disbursing and certifying officials and heads of agencies are entitled to an advance decision of the Comptroller General concerning the obligation, expenditure, and accounting of appropriated funds.¹⁵ In addition, as a matter of law and long-standing practice, the Comptroller General renders opinions (referred to as legal decisions) to committees of the Congress on matters within their jurisdiction and to individual Members of the Congress.¹⁶ Requests for a legal decision should be made in writing, signed by the requestor(s), and addressed to the Comptroller General or the General Counsel. While there is no specific format for a request, the request letter should identify the issue(s); the applicable facts and circumstances giving rise to the issue(s), including any relevant documentation; the identity of any courts or other legal tribunals considering the issue(s); the requester's views, if any, on the

¹⁴ See also *Bid Protests at GAO: A Descriptive Guide*, [GAO-18-510SP](#) (May 2018).

¹⁵ 31 U.S.C. § 3529.

¹⁶ 31 U.S.C. § 717(b).

legal issue(s); and, to the extent pertinent, any remedial action that the requestor may propose.

A sample request letter is provided in Appendix A.

Considerations for Accepting Requests

GAO can only undertake work that is within the scope of its authority and competency. In determining whether to accept requests for legal decisions and opinions, GAO will consider a range of factors, including the scope and timing of related work, GAO's statutory authority and responsibilities, and whether adequate information is readily available.

There are several types of issues upon which GAO will not decide or opine. With respect to criminal matters, GAO will not decide or opine on matters subject to ongoing criminal investigations, nor will GAO decide or opine on requests concerning the application of criminal statutes. As appropriate, GAO will refer such requests to responsible law enforcement authorities.

In the area of federal procurement, to protect the integrity of GAO's statutory bid protest jurisdiction, GAO will not accept requests to review or evaluate an agency contracting action where accepting the request would have the effect of circumventing statutory rules such as those regarding standing, timeliness, or those otherwise governing protests to GAO.¹⁷ As previously noted, a separate publication describes our process for considering bid protests.¹⁸

Although these issues rarely arise, GAO will decline to decide or opine on an issue that is committed by law to a discretionary administrative determination such as those typically involving political, military, or international affairs.

GAO may also decline to decide or opine on issues that would pose conflicts or create confusion in view of other pending legal matters. Relevant considerations include the following:

- whether the same or similar legal issues are pending before administrative or judicial forums.

¹⁷ See 4 C.F.R. § 21.1, 21.2; B-290488, May 30, 2002.

¹⁸ *Bid Protests at GAO: A Descriptive Guide*, [GAO-18-510SP](#) (May 2018).

-
- whether any related audit or investigation is ongoing or imminent by another governmental entity including but not limited to agency Inspectors General.

In any matter where the constitutionality of an act of the Congress is drawn into question, GAO will indulge a heavy presumption in favor of constitutionality or avoid the issue where possible. GAO will only address the constitutionality of an act of the Congress where the Supreme Court has directly addressed the constitutionality of the act at issue and avoidance is not possible.

Commitment to Congressional Requesters

In order to meet the needs of the Congress, GAO will communicate with all congressional requesters regarding GAO's estimated timeframes.¹⁹ Generally, within 10 business days of receipt of a congressional request for a decision, GAO will indicate in writing whether GAO has accepted or declined the request, and if not, the reasons therefor. If the request is accepted, the acceptance letter will explain any procedures or steps that will be taken unique to the request, identify the point of contact for the decision, and state when GAO expects to start work. After accepting the request, GAO will initiate a meeting with the congressional requester's staff generally within 20 business days to gain a better understanding of the nature of the legal questions. During this meeting, GAO will discuss the standard process for issuing a legal decision and estimated time frames. In addition, GAO may explain and clarify, as necessary, the legal issues that will be addressed.

GAO does not provide interim briefings on potential conclusions of any ongoing legal decision. However, GAO will keep the congressional requester(s) informed about its progress by communicating the following dates: 1) when the GAO development letter is sent to the responsible agency, which is generally within 30 days of receipt of the request; 2) the date that GAO requested their response; 3) when GAO receives the agency's response;²⁰ and 4) if we did not receive a response from the agency within the requested timeframe, our planned next steps to solicit a response or the necessary information.

¹⁹ Similarly, where an Executive Branch agency submits a legal decision request, GAO will work with the Executive Branch requester on an individual basis to assist the agency in compliance with relevant legal requirements.

²⁰ Consistent with GAO's Congressional Protocols, access may be provided to congressional requesters at the conclusion of the engagement upon receipt of a written request.

GAO will provide an estimated issuance date for the legal decision once it is in the final stage of our internal review process. GAO will confirm the issuance date no later than 48-72 hours in advance. GAO will also offer to brief the congressional requesters on the contents of the legal decision on the date it is to issue, prior to its public release.

After confirming the issuance date with the congressional requesters, GAO will notify committees of jurisdiction and the relevant agency about the legal decision's planned issuance. GAO will offer to brief them on the legal decision after its public release, typically the same day as issuance to the requesters.

Withdrawal of Requests

Once GAO accepts a request for a decision, GAO will issue its decision unless the matter is rendered moot by subsequent events, the request is timely withdrawn²¹, or, for reasons discussed above in considerations for accepting requests, the matter is subsequently determined not susceptible to a legal review. There may be situations where the withdrawal of a request may not result in the termination of the decision. GAO may still issue a decision on its own initiative where the matter presented raises issues that GAO deems to be in the public interest, or the matter involves GAO's statutory responsibilities.

Requestors may withdraw their request in writing by contacting the GAO point of contact assigned to their request.

Developing the Record

GAO's approach to developing the record for a legal decision provides an opportunity for federal agencies to provide factual information, relevant legal information, and the agency's legal position on the matter.²² Typically, GAO solicits agency views of the facts and the law through correspondence it refers to as a "development letter." GAO may solicit views of other interested congressional committees or nonfederal entities, public and private, where they have a particular stake or interest in the matter under consideration. GAO will also consider information and views set forth in the request letter and other relevant and available information. GAO does not perform an audit of the information submitted pursuant to

²¹ Timeliness for this purpose is a function of the applicable facts and circumstances, including whether a decision is still warranted.

²² GAO may choose not to solicit agency views where the record is already sufficiently developed or due to unavoidable time constraints.

our development letters. GAO may conduct its own independent research and analysis to supplement the information provided.

The development letter will specify a response date, generally about 2 to 4 weeks, depending on a variety of factors such as the urgency of the matter or the complexity of the issues. On request, and for good cause, GAO will extend the response date.

If an agency declines or fails to respond to a development letter, it will not preclude GAO from issuing a decision or opinion. In that case, GAO may rely on available information to issue its decision or opinion. If the necessary information is not readily available, GAO will notify the requesters to discuss next steps.

GAO may hold discussions with the relevant agency to clarify the facts and issues presented by a request. Discussions occur orally or by e-mail and are ex parte. Oral discussions are not transcribed. GAO may hold discussions with other interested congressional committees or nonfederal entities, public and private, where they have a particular stake or interest in the matter under consideration.

Any Member of the Congress may offer relevant information to GAO on ongoing legal decisions.

Where an agency declines or fails to respond to GAO's development letter in a timely fashion, GAO may so note it in the decision.

Unlike GAO audit products, GAO does not provide draft copies of its decision (or development letters) for agency comment, nor does it provide conclusions or draft copies to the requesting accountable officers or agency heads or requesting committee or Member's staff.

Legal Decision Issuance and Release

Unlike audit reports and products covered by GAO's Congressional Protocols, GAO does not place holds on the issuance of a legal decision. Additionally, GAO will coordinate with congressional requesters to issue a legal decision during a congressional recess unless the congressional requester asks GAO to do otherwise. Once a decision is issued to the requestor, GAO will publicly release the decision and post a copy on our website. Before public dissemination of a decision, GAO will redact any proprietary data, classified information, or other information the public release of which is restricted by statute.

Reconsideration Requests

GAO gives precedential weight to its prior legal decisions. However, GAO may modify or reverse a prior decision if it rests upon an error of fact or law, or if GAO becomes aware of relevant and material information, not reasonably available at the time of the original decision, that would have caused GAO to resolve the matter differently.

A requestor or other entity with a stake in a recent decision may request reconsideration. Requests must be in writing, addressed to the Comptroller General or the General Counsel, and must contain an explanation of the alleged error of fact or law or new relevant and material information. If the request is premised on new relevant and material information, the request must include that information and the reasons why it was not previously presented for consideration during GAO's development of the original decision.

GAO will consider and respond to all timely requests for reconsideration and will modify or reverse a prior decision if necessary pursuant to the above standard. Although timeliness for this purpose is a function of the applicable facts and circumstances, GAO will not entertain requests for reconsideration made more than a year after issuance of the disputed decision.

Notifications of Ongoing Work

All congressional offices have, through the Senate and House intranet connections to GAO, access to a list of ongoing decisions that were requested or initiated after March 1, 2023, but are not yet published, except for those cases where the reporting of such work would result in disclosing classified or other sensitive information. For any ongoing legal work on requested decisions—except for classified or other sensitive work—GAO will disclose, if asked (e.g., by Members, congressional staff, agencies, or the press), the source of the request and a description of the key issue(s) to be addressed.²³

Resources and Informal Technical Assistance

In addition to its legal products, GAO publishes its *Principles of Federal Appropriations Law* (the Red Book), which is a multi-volume treatise to be used as a general guide and starting point to research fiscal law. Fiscal and budgetary terms used throughout the Red Book are based on *A Glossary of Terms Used in the Federal Budget Process*, which GAO publishes in cooperation with the Secretary of the Treasury and the Directors of the Office of Management and Budget (OMB) and the

²³ Information regarding the status of pending bid protests can be accessed from GAO's on-line docket on the GAO website.

Congressional Budget Office (CBO).²⁴ These resources and others are published on GAO's website.

GAO attorneys may also provide informal technical assistance to congressional staff, agency officers, and employees on issues upon which the attorneys have developed a particular competence. Although GAO attorneys may offer insights and observations based on prior GAO decisions and their individual experience and knowledge, GAO attorneys do not, and should not be construed to, be providing formal Comptroller General legal positions on the matter. Any views GAO attorneys may express are personal to the attorney based on their independent research and do not represent the views of the Comptroller General or GAO. Any informal technical assistance is not controlling on any subsequent legal decisions.

In offering informal technical assistance, GAO attorneys are not a substitute for agency or legal counsel. Typically, GAO attorneys provide quick turnaround, informal assistance in response to telephone or e-mail inquiries. Their assistance may range from explaining a law, the rationale behind a prior legal decision, or a legal position taken in a GAO audit report. They may also refer the officer or employee to a line of case law that may help them understand or address an issue; explain a passage or discussion in the Red Book or a GAO audit report; advise on available options or approaches (including submission of the matter for a formal legal decision) to resolve a matter; or provide assistance drafting legislation on matters where GAO has developed a particular competence. Submit requests for informal technical assistance to your Congressional Relations Advisor or the Office of Congressional Relations at (202) 512-4400 or congre@gao.gov (for Members of the Congress and congressional staff only); to redbook@gao.gov (for appropriations law questions or general law matters); to fedrules@gao.gov (for CRA questions); or federalvacancies@gao.gov (for Vacancies Act questions).

²⁴ 31 U.S.C. § 1112(c).

Appendix A: Sample Request for a Legal Decision

[INSERT REQUESTOR'S LETTERHEAD]

The Honorable Gene Dodaro
Comptroller General
U.S. Government Accountability Office
441 G Street, NW
Washington, D.C. 20548

Dear Comptroller General Dodaro:

I/We write to request a legal determination from GAO regarding [Provide an explanation of the legal issue(s)].

The facts and circumstances giving rise to our request are as follows: [Identify the document(s), action(s), or other facts giving rise to the legal issue(s). Relevant information may include, for example, the titles of agency publications or pronouncements, along with their date of issuance and citations to the Federal Register or other location where they appear].

To our knowledge the following other authorities are considering this issue(s): [If you are aware that the same or a similar issue(s) is pending before a court or other legal tribunal, provide relevant information such as the caption of any lawsuit(s) and the reason why you believe a decision from GAO is warranted notwithstanding such other proceedings].

Our views on the legal issue(s) are as follows: [To the extent you have an opinion about the proper resolution of the legal issue(s), provide an explanation of your opinion, along with citations to—and a discussion of—relevant laws and authorities. Also discuss the potential consequences of the legal issue being resolved in the manner proposed (and/or in another potential manner), including consequences both for you and any others having equities].

Sincerely,

[Signature of requestor(s)]

[Title should identify status as authorized requester e.g., certifying officer, disbursing officer, agency head, or congressional requester.]

cc: General Counsel Edda Emmanuelli Perez

GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through our website. Each weekday afternoon, GAO posts on its [website](#) newly released reports, testimony, and correspondence. You can also [subscribe](#) to GAO's email updates to receive notification of newly posted products.

Order by Phone

The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's website, <https://www.gao.gov/ordering.htm>.

Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.

Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

Connect with GAO

Connect with GAO on [Facebook](#), [Flickr](#), [Twitter](#), and [YouTube](#).
Subscribe to our [RSS Feeds](#) or [Email Updates](#). Listen to our [Podcasts](#).
Visit GAO on the web at <https://www.gao.gov>.

To Report Fraud, Waste, and Abuse in Federal Programs

Contact FraudNet:

Website: <https://www.gao.gov/about/what-gao-does/fraudnet>

Automated answering system: (800) 424-5454 or (202) 512-7700

Congressional Relations

A. Nicole Clowers, Managing Director, ClowersA@gao.gov, (202) 512-4400,
U.S. Government Accountability Office, 441 G Street NW, Room 7125,
Washington, DC 20548

Public Affairs

Chuck Young, Managing Director, youngc1@gao.gov, (202) 512-4800
U.S. Government Accountability Office, 441 G Street NW, Room 7149
Washington, DC 20548

Strategic Planning and External Liaison

Stephen J. Sanford, Managing Director, spel@gao.gov, (202) 512-4707
U.S. Government Accountability Office, 441 G Street NW, Room 7814,
Washington, DC 20548

