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Chairman Joyce, Ranking Member Espaillat, and members of the Legislative Branch Appropriations Subcommittee, thank you for the opportunity to submit this written testimony about the Government Accountability Office.

GAO plays a critical role in Congressional oversight of the Executive Branch. Unfortunately, that role may be stymied when it comes to the Intelligence Community (“IC”). Despite the fact that, by statute, GAO already has the purview to conduct oversight of *all* federal agencies,¹ the IC has, with a few exceptions, insisted that it is not subject to such audits since its inception. **This effectively deprives Congress of one of the most effective tools in its arsenal, especially at a time when the activities of the IC present some of the most pressing needs for robust oversight in the Executive Branch.** I respectfully recommend that Congress take steps to conclusively validate GAO’s jurisdiction in such matters.

In response to the IC’s recalcitrance, some Members of Congress have periodically attempted to resolve the matter over the past few decades. For instance, then-Congressman Leon Panetta unsuccessfully introduced the CIA Accountability Act in 1987 to officially clarify GAO’s authority vis-à-vis CIA and the IC as a whole.² In 1988, in response to an attempted GAO investigation, the National Security Council requested an opinion from the DOJ Office of Legal Counsel which has been cited ever since:

We therefore conclude based on the nature of the GAO request that the subject of the GAO investigation is the Executive’s discharge of its constitutional foreign policy responsibilities, not its statutory responsibilities. The subject is thus not “a

¹ See 31 U.S.C. §§ 712, 717, 3523(a) (GAO has authority to investigate each “department, agency, or instrumentality of the United States Government.”).

² H.R. 3603, available at <https://fas.org/irp/eprint/panetta-1987.pdf>.

program or activity the Government carries out under existing law,” and it is beyond GAO’s authority under 31 U.S.C. § 717(b). . . .

In addition to the infirmity in GAO’s statutory authority to pursue this investigation, we believe that GAO is specifically precluded by statute from access to intelligence information. In establishing by law the oversight relationship between the intelligence committees and the executive branch, Congress indicated that such oversight would be the exclusive means for Congress to gain access to confidential intelligence information in the possession of the executive branch.³

Over two decades later, this fight was still underway. When an amendment to the FY2010 Intelligence Authorization Act (“IAA”) sought to reaffirm GAO authority, it prompted a veto threat in the form of a letter from OMB Director Peter Orszag,⁴ which Acting Comptroller General Gene Dodaro thoroughly refuted, demonstrating that “[n]either the language of section 413 nor its legislative history provides support for this position” and that **the IC’s resistance “has greatly impeded GAO’s work for the intelligence committees and also jeopardizes some of GAO’s work for other committees of jurisdiction, including Armed Services, Appropriations, Judiciary, and Foreign Relations, among others.”**⁵

Despite Mr. Dodaro’s testimony, the enacted law took a middle-of-the-road approach, stating that clarification was necessary but deferring to the Executive for that clarification, instructing the DNI to “issue a written directive governing the access of the Comptroller General to information in the possession of an element of the intelligence community.”⁶ The DNI, for his part, issued ICD 114 the following year, which reluctantly admitted that GAO had *some* authority to investigate the IC, but adopted a severely restrictive interpretation:

Information that falls within the purview of the congressional intelligence oversight committees generally shall not be made available to GAO to support a GAO audit or review of core national intelligence capabilities and activities, which include

³ *Investigative Authority of the General Accounting Office*, 12 Op. Off. Legal Counsel 171 (1988).

⁴ Letter from Orszag to Feinstein of 3/15/10, available at <https://fas.org/irp/news/2010/03/omb031610.pdf>.

⁵ Letter from Dodaro to Feinstein of 3/18/10, available at <http://www.pogoarchives.org/m/co/dodaro-letter-to-intel-committees-20100318.pdf>. Mr. Dodaro concluded that reaffirming GAO’s authority in this area “would prove beneficial both to the conduct of oversight by the intelligence committees and to the efficiency and effectiveness of IC operations.”

⁶ 50 U.S.C. § 3308.

intelligence collection operations, intelligence analyses and analytical techniques, counterintelligence operations, and intelligence funding. IC elements may on a case-by-case basis provide information in response to any GAO requests not related to GAO audits or reviews of core national intelligence capabilities and activities.⁷

In other words, GAO can investigate anything involving the IC that the Intelligence Committees cannot, which amounts to basically nothing. Moreover, this is not an academic dispute: in response to a question about this matter from Congressman Yoder in 2018, Mr. Dodaro explained that this remained an ongoing controversy, although the situation was minimally better than it was before 2010:

Mr. YODER. Do you need additional support from Congress—

Mr. DODARO. Yes.

Mr. YODER [continuing]. Or direction to the intel agencies to make sure they are aware that this is an authority you have?

Mr. DODARO. Yes, that would be helpful.⁸

When Mr. Dodaro testified before this Subcommittee in 2019 regarding GAO’s FY2020 budget, Chairman Ryan again asked him about this matter, and Mr. Dodaro again remarked that GAO needs “the cooperation of the Intelligence Community” because GAO “ha[s] more difficulties when the request comes from non-intelligence committees,” concluding, **“I think we could do more, particularly in the management area, and in the investments that are made, in that area, whether there’s good return on the investments in all cases.”**⁹ And in his testimony before this Subcommittee in 2020, Mr. Dodaro testified, **“It’s the same status as it was last year.** Congress could work with the Intelligence Committees to provide better direction to the intelligence agencies to cooperate with us.”¹⁰

⁷ ICD 114(D)(4)(b), available at https://www.dni.gov/files/documents/ICD/ICD_114.pdf.

⁸ *Legislative Branch Appropriations for 2019: Part 2, Fiscal Year 2019 Legislative Branch Appropriations Requests, Hearings before the Subcomm. on the Legislative Branch of the House Comm. on Appropriations*, 115th Cong., 2d Sess. 310 (Apr. 25, 2018) (testimony of Comp. Gen. Gene Dodaro) (testifying that GAO has been able to investigate peripheral matters in the IC such as “a facilities area” and contract management in the last few years).

⁹ Available at <https://www.youtube.com/watch?v=G3WU2uZMlyk>.

¹⁰ Available at <https://www.youtube.com/watch?v=uaRnD62qun4>. Mr. Dodaro’s testimony in 2023 reiterated the same point, see <https://www.youtube.com/watch?v=-PQWaMSJG7Y>.

In fact, however, even the involvement of the Intelligence Committees is not sufficient to overcome the IC's reliance on ICD 114 to obstruct meaningful GAO access. In a meeting in 2019 with staffers from this Subcommittee and the Defense Appropriations Subcommittee, a member of that Subcommittee's staff dismissed the need for reform, arguing that IC components do not refuse GAO requests for information if GAO was acting pursuant to an Intelligence Committee request. That presumption is unfortunately false. One need only consider the example of AR 13-5, the internal CIA regulation which implements ICD 114. This regulation directly addresses the question of how the Agency should respond to a GAO request for information when GAO is acting under the direction of an Intelligence Committee:

As a general rule, if GAO makes a request on behalf of or to obtain information responsive to a tasking by an intelligence oversight committee, the [Point of Contact ("POC")] will ensure that the CIA response to GAO does not contain information [about most intelligence activities]. The response to GAO shall indicate that information responsive to the tasking, but not authorized for release to GAO under the provisions of ICD 114, shall be made directly available to the requesting intelligence oversight committee. The POC shall prepare an additional response for the intelligence oversight committee that contains information responsive to the committee request, but not authorized for GAO access.¹¹

In other words, if GAO asks CIA for any information which would fall under the jurisdiction of an Intelligence Committee, CIA will simply refuse to cooperate, but if an Intelligence Committee tasks GAO to make the request, CIA will still refuse to provide the information to GAO, but instead will send the information directly to the relevant Intelligence Committee. In neither situation does GAO receive the requested information.¹²

¹¹ CIA, *AR 13-5: Comptroller General Access to Information in the Possession of the CIA*, § (b)(3), available at <https://perma.cc/X6QD-63RF>.

¹² In fact, the CIA is not even following the provision in its regulation that requires that the Office of the Inspector General be notified each time the CIA receives a request from GAO; in response to a FOIA request for such notices I filed in 2021, the CIA responded earlier this month saying that no responsive records existed.

GAO possesses significantly more resources and institutional expertise in certain kinds of Executive Branch investigations than even the most robust committee staff, and there is frankly no reason for this arbitrary restriction on its authority. Congress gave the Executive Branch a chance to establish reasonable limitations which balanced the Executive's legitimate interests with one of the most important functions of Congress—effective oversight. **Instead of crafting a reasonable policy, the DNI memorialized the IC's original hard-line position.**

I recommend this Subcommittee include language to remove any doubt concerning GAO's audit power over the IC by advancing a measure that restates Section 335 of the FY2010 IAA, as engrossed by the House of Representatives in February 2010.¹³

Not only would taking such a measure resolve a longstanding problem, but **it would be revenue neutral**, since it would not require GAO to take on any more responsibilities than it already has; it would only open the universe of matters it *may* investigate. When one considers the fact that the number of GAO employees with Top Secret/Sensitive Compartmented Information (“TS/SCI”) clearances is higher than the combined number of staffers employed by both Intelligence Committees, **it is clear that these artificial restrictions on GAO's authority are causing Congress to expend *more* financial and manpower resources to accomplish *less* oversight over a significant portion of the Executive Branch.** In a time of crisis, when agencies across the Government are spending vast amounts of time, money, and resources to address numerous national security concerns, it is more important than ever that GAO be able to investigate allegations of governmental waste, fraud, abuse, and violations of law wherever they may be found. **It is time for Congress to assert its prerogatives to protect its oversight capabilities over *all* agencies.**

¹³ Available at <https://www.gpo.gov/fdsys/pkg/BILLS-111hr2701eh/pdf/BILLS-111hr2701eh.pdf>.