



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.23

AUGUST 3, 2023

EFFECTIVE DATE

(08-03-2023)

PURPOSE

- (1) This transmits revised IRM 11.3.23, Disclosure of Official Information, Disclosure to the Government Accountability Office (GAO).

MATERIAL CHANGES

- (1) IRM 11.3.23.1(3) and (4), Updated Program Scope and Objectives, to align the Program and Policy owner sections to be in line with all other Disclosure IRMs.
- (2) IRM 11.3.23.1.4, Program Controls, were added in order to incorporate relevant internal controls. These items identify information about the program and procedures covered within this section.
- (3) Reviewed and updated the IRM where necessary for the following types of editorial changes: legal citations, published forms and documents and web addresses.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.3.23, Disclosure of Official Information, Disclosure to the Government Accountability Office (GAO), dated December 26, 2017.

AUDIENCE

All Operating Divisions and Functions.

RELATED RESOURCES

- (1) The Disclosure and Privacy Virtual Library is at:
<https://portal.ds.irsnet.gov/sites/vl003/pages/default.aspx>

Michael Oser

Acting Director, Governmental Liaison, Disclosure and
Safeguards

11.3.23

Disclosure to the Government Accountability Office (GAO)

Table of Contents

11.3.23.1 Program Scope and Objectives

11.3.23.1.1 Background

11.3.23.1.2 Authority

11.3.23.1.3 Roles and Responsibilities

11.3.23.1.4 Program Controls

11.3.23.1.5 Terms/Definitions/Acronyms

11.3.23.1.6 Related Resources

11.3.23.2 General Guidelines

11.3.23.3 GAO Personnel are Authorized Access Pursuant to IRC 6103(i)(8) and as Agents of the Tax Writing Committees Pursuant to IRC 6103(f)(4)

11.3.23.4 GAO Personnel Authorized Access as Agents of Other Committees

11.3.23.5 Authorization of Disclosure of Returns and Return Information

11.3.23.5.1 Returns and Return Information in the Possession of Other Agencies

11.3.23.6 Disclosure of Non-tax Information

11.3.23.7 Questions from GAO Regarding Access to Information

11.3.23.8 Expansion of GAO Reviews

11.3.23.9 Restrictions on Disclosures of Information

11.3.23.10 Information Available to GAO in Connection with Tax Reviews

11.3.23.11 Information Available to GAO in Connection with non-tax Reviews

11.3.23.12 Access to IRS Manuals and Classified ADP Handbooks

11.3.23.13 Access to Documents Originating in Counsel

11.3.23.14 Access to TIGTA Reports

11.3.23.15 Contact with Taxpayers

11.3.23.16 Disclosure Accountings

11.3.23.1
(12-26-2017)
**Program Scope and
Objectives**

- (1) Purpose: This IRM section provides instructions concerning the disclosure of returns and return information to the Government Accountability Office (GAO) pursuant to IRC 6103(f)(4) and IRC 6103(i)(8).
- (2) Audience: these procedures apply to all IRS employees and contractors.
- (3) Policy Owner: The Director of Governmental Liaison, Disclosure and Safeguards (GLDS) is responsible for oversight of Disclosure policy.
- (4) Program Owner: The Disclosure office, under GLDS, is responsible for the Disclosure program and guidance. Each IRS organization is responsible for ensuring its employees are aware of and follow Servicewide Disclosure policy.
- (5) Primary Stakeholders: The office of Audit Coordination has responsibility for disclosures to the Government Accountability Office (GAO).

11.3.23.1.1
(12-26-2017)
Background

- (1) Pursuant to IRC 6103(f)(4), GAO may have access to returns and return information as an agent of a congressional committee or of the Chief of Staff of the Joint Committee on Taxation.
 - a. IRC 6103(f)(4)(A) provides for the disclosure of returns and return information to agents of the Joint Committee on Taxation, the Senate Committee on Finance, and the House Committee on Ways and Means.
 - b. IRC 6103(f)(4)(B) provides for the disclosure of returns and return information to agents of other congressional committees specifically authorized to inspect such information by a resolution of the Senate or House of Representatives pursuant to IRC 6103(f)(3).
- (2) Pursuant to IRC 6103(i)(8)(A)(i), returns and return information may be disclosed to officers and employees of GAO for the purpose of making an audit of the Internal Revenue Service (IRS), the Bureau of Alcohol, Tobacco, Firearms and Explosives, Department of Justice, the Tax and Trade Bureau, and Department of the Treasury which may be required by Section 713 of Title 31 of the U.S. Code (USC), but only if the Joint Committee on Taxation does not disapprove of such audit within 30 days of notification of intent to review by GAO.
- (3) IRC 6103(i)(8)(B) permits GAO access to any returns or return information obtained by a federal agency for use in any agency program or activity to the extent necessary in auditing such program or activity.
 - a. Access is permitted pursuant to a written request by the Comptroller General of the United States to the head of such federal agency.
 - b. In audits of other federal agencies, GAO also may have access, pursuant to a written request to the IRS, to information that has not been obtained by a federal agency, but which is able to be disclosed to such agency under IRC 6103(l) or IRC 6103(m) for agency programs or activities that are the subject of GAO's audit.
- (4) GAO may have access to returns and return information pursuant to IRC 6103(p)(6) in the performance of safeguard reviews. In this situation GAO must notify the Secretary of Treasury before any such audit is conducted.

- (5) Generally, the reviews described in (1), (2), and (4) above are considered to be tax reviews of the IRS involving those aspects of the IRS's activities dealing with the administration of the internal revenue laws.
 - a. These reviews may require disclosure of returns and return information to GAO officers and employees and/or inspection of returns and return information by GAO officers and employees.
 - b. As part of these tax reviews, GAO may also have access to information that does not constitute returns and return information.
 - (6) GAO also conducts non-tax reviews of the IRS.
 - a. These reviews can entail audits of the IRS's non-tax activities such as procurement, payroll, settlement of accountable officers' accounts and/or review of IRS's accounting systems.
 - b. Since these reviews are not a review of the IRS's tax activities in connection with the administration of the internal revenue laws, the GAO will not normally require disclosure of returns and return information.
 - c. As part of these non-tax reviews, the GAO may have access to non-tax information.
 - (7) No disclosure of tax or non-tax information in a tax or non-tax review will be made unless it is verified that the request is part of an authorized review of the IRS.
 - (8) IRC 6103(i)(6) provides that returns and return information shall not be disclosed to GAO during an audit of the IRS pursuant to IRC 6103(i)(8), if the Commissioner or his/her delegate determines that such disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation.
- Note:** Delegation Order 11-2, Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents, which is found in IRM 1.2.2.12.2, lists those officials having authority to withhold information under IRC 6103(i)(6).
- (9) Information, the disclosure of which is governed solely by the Privacy Act, 5 USC 552a, may be released to GAO as part of either a tax or non-tax review. Under 5 USC 552a(b)(10), GAO is exempted from the requirement that the individual to whom the information pertains must consent to release.
 - (10) The Director for the Office of Audit Coordination is the IRS's designated central contact point on GAO matters and is also responsible for authorization issues.
 - a. Substantive questions on the applicability of confidentiality law remain the responsibility of the Office of Privacy, Governmental Liaison and Disclosure.
 - (11) In this IRM, the terms audit, survey, and review are used interchangeably as they pertain to the GAO.

11.3.23.1.2
(12-26-2017)

Authority

(1) The following items govern the authority pertaining to disclosures to the GAO:

- IRC 6103(f)(4)
- IRC 6103(i)(8)
- Delegation Order 11-2, found in IRM 1.2.2.12.2
- The *Privacy Act*, 5 USC 552a

11.3.23.1.3
(12-26-2017)

**Roles and
Responsibilities**

(1) This Internal Revenue Manual (IRM) section is applicable for the Office of Audit Coordination (OAC), as well as the Office of Governmental Liaison, Disclosure and Safeguards (GLDS). This IRM is also used by all IRS employees to help comply with the disclosure provisions of IRC 6103(f)(4) and IRC 6103(i)(8) pertaining to Disclosures to the GAO.

11.3.23.1.4
(08-03-2023)

Program Controls

(1) Business Units are responsible for establishing and documenting the program controls developed to oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

11.3.23.1.5
(12-26-2017)

**Terms/Definitions/
Acronyms**

(1) The following is a list of the terms and acronyms that are used in this IRM section:

Terms and Definitions

Term	Definition
Committee on Finance	Standing committee of the United States Senate which deals with matters relating to taxation and other revenue measures.
Committee on Ways and Means	The chief tax-writing committee of the United States House of Representatives.
Comptroller General of the United States	The director of the Government Accountability Office (GAO) charged with ensuring the fiscal and managerial accountability of the federal government.
Joint Committee on Taxation	Congressional Advisory committee charged with monitoring federal tax policy and estimating the impact of proposed changes to tax policy.

Acronyms

Acronym	Definition
GAO	Government Accountability Office
GLDS	Governmental Liaison, Disclosure and Safeguards

Acronym	Definition
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
OAC	Office of Audit Coordination
PGLD	Privacy, Governmental Liaison and Disclosure
TIGTA	Treasury Inspector General for Tax Administration
USC	United States Code

11.3.23.1.6
(12-26-2017)

Related Resources

- (1) The following table lists other sources of guidance on disclosures to the GAO:

Resource	Title	Guidance
IRM 11.5.1	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	Provides guidelines and procedures to improve timeliness and accuracy of responses to Government Accountability Office findings and recommendations after an audit review.

- (2) Additional Information may also be found at:

- Privacy and Disclosure Virtual Library Article - *Disclosures to General Accountability Office (GAO)*.

11.3.23.2
(12-31-2001)

General Guidelines

- (1) The IRS will give GAO the broadest possible cooperation within the limits of the law, and will make every effort to promptly furnish the information requested by GAO.
- (2) Oral requests for information will be complied with as long as they fall within the scope of an authorized review. A record documenting the request should be prepared.
- (3) Original records may not be taken from an IRS office, even if the GAO office is in the same building. GAO may be provided with copies of any documents they are authorized to examine.
- (4) Within the scope of their authorization, GAO employees may interview IRS personnel.

11.3.23.3
(10-24-2013)
**GAO Personnel are
Authorized Access
Pursuant to IRC
6103(i)(8) and as Agents
of the Tax Writing
Committees Pursuant to
IRC 6103(f)(4)**

- (1) 31 USC 713(b)(2) requires that the Comptroller General designate, at least once every six months, the officers and employees of GAO who are entitled to have access to returns and return information pursuant to IRC 6103(i)(8) .
- (2) GAO also provides the IRS with a list of personnel authorized to have access to returns and return information as agents of the tax writing committees, biannually. Designations to receive returns and return information pursuant to IRC 6103(f)(4) by tax writing committee chairmen or the Chief of the Joint Committee on Taxation are followed by a letter from GAO containing the names of the GAO personnel that are assigned to a specific audit.

Note: See IRM 11.3.23.1.1(1)(a).

- (3) The Office of Audit Coordination will make available an alphabetical listing of the lists mentioned in IRM 11.3.23.3 (1) and (2) at its Audit Community Expertise (ACE) SharePoint site.
 - a. The Office of Audit Coordination will also provide updates of these lists whenever GAO provides notification of interim additions and deletions to these lists.
 - b. The Office of Audit Coordination may advise of additions to these lists by telephone, in urgent situations.
- (4) Because of the similarity in subject matter of some GAO reviews, IRS employees should take care to verify that the GAO representative to whom information is disclosed is on the appropriate list. Refer questions to your functional GAO liaison who will contact Headquarters, if necessary.
- (5) No list is necessary for GAO personnel to receive non-tax information during the course of a non-tax review of the IRS. GAO personnel should, however, present proper identification in order to receive such information.

11.3.23.4
(12-31-2001)
**GAO Personnel
Authorized Access as
Agents of Other
Committees**

- (1) No lists of GAO personnel authorized to have access to returns and return information as agents of committees pursuant to IRC 6103(f)(4)(B) are maintained within IRS.
- (2) GAO personnel authorized to receive returns and return information as agents of these committees will be named in the letters/memorandums issued by GAO requesting disclosure authorization for the specific review the GAO employees are conducting.

11.3.23.5
(03-07-2008)
**Authorization of
Disclosure of Returns
and Return Information**

- (1) No returns or return information can be disclosed pursuant to IRC 6103(f)(4) or IRC 6103(i)(8) without authorization by the official designated to approve such disclosures. See Delegation Order 11-2, found in IRM 1.2.2.12.2 .
- (2) Authorization is in the form of a memorandum addressed from the appropriate official.
 - a. In addition to the authorization, Audit Coordination sends an email containing the GAO Notification Letter and Authorization Letter from the appropriate committee, that contains important instructions and information, such as copies of the correspondence between the appropriate

committee and GAO outlining the scope of the review, and copies of letters from GAO to the IRS indicating where and when GAO will perform its work.

- (3) IRS officials receiving authorization to make disclosures to GAO are responsible for notifying appropriate subordinate offices of such reviews and advising them to make disclosures.
 - a. Once the memorandum has been issued, authorized GAO personnel may contact the offices of the appropriate Head of Office to arrange for their visits. However, this is only after the Office of Audit Coordination issues an email assigning IRS area(s) jurisdiction over the subject review and the OAC officer handling the review.
 - b. Opening meetings can be scheduled by the functional GAO Liaison or the Office of Audit Coordination.
 - c. No work may begin until this session has occurred.

Note: Authorizations issued cover Chief Counsel offices in those locations, as well.

- (4) Offices having custody of the information requested by GAO will provide the information and account for the disclosures in accordance with the instructions in IRM 10.5.6.7, Privacy Act Accounting for Disclosures, and IRM 11.3.37, Recordkeeping and Accounting for Disclosures.
- (5) IRS employees making disclosures to GAO should be provided with copies of the appropriate authorizations so that they will be familiar with the scope of the review.
- (6) GAO personnel who have been authorized to access or inspect returns and return information are subject to the criminal penalties and civil liability provided by IRC 7213, IRC 7213A and IRC 7431 for unauthorized inspection or disclosures of returns and return information.

11.3.23.5.1
(12-31-2001)
**Returns and Return
Information in the
Possession of Other
Agencies**

- (1) GAO may need access to returns and return information in the possession of other federal agencies.
- (2) If returns and return information are needed in connection with GAO's audit of the agency as authorized by law, GAO may be permitted access to such information provided the Comptroller General makes a written request to the head of the federal agency pursuant to IRC 6103(i)(8)(B) .
 - a. In the event GAO determines that the information is not sufficient for purposes of the audit, the Comptroller General may submit a written request to the Commissioner to secure additional information.
- (3) Except as allowed under IRC 6103(i)(8)(B), other federal agencies may not disclose returns and return information to GAO without authorization pursuant to IRC 6103(f)(4) and 26 CFR 301.6103(p)(2)(B)-1.
- (4) The Office of Audit Coordination will prepare an authorization letter to the head of the appropriate federal agency for the Commissioner's signature when disclosure is required by GAO pursuant to IRC 6103(f)(4).

11.3.23.6
(06-17-2005)
**Disclosure of Non-tax
Information**

- (1) GAO notifies the Office of Audit Coordination, in writing, of any non-tax reviews.

Note: See IRM 11.3.23.1.1(6).

- (2) The Office of Audit Coordination will issue an authorization email to all Heads of Offices affected by a particular non-tax review.

11.3.23.7
(03-07-2008)
**Questions from GAO
Regarding Access to
Information**

- (1) Any questions regarding access to information by GAO or accounting for disclosures to GAO should be referred to the functional GAO Liaison, or to the Office of Privacy, Governmental Liaison and Disclosure.
- (2) Problems regarding the scope of a review are to be resolved by the Office of Audit Coordination.

11.3.23.8
(03-07-2008)
**Expansion of GAO
Reviews**

- (1) GAO advises the IRS in writing when it is expanding a review to include new functions.
- (2) The Office of Audit Coordination issues a memorandum to the affected functions at Headquarters advising of the expansion.
- (3) In urgent situations, the Office of Audit Coordination will telephone the functional GAO liaison once the authorization has been signed.

11.3.23.9
(08-29-2016)
**Restrictions on
Disclosures of
Information**

- (1) Returns and return information obtained under the provisions of a tax treaty are protected by IRC 6105 and the secrecy clause of the treaty, and may be disclosed to GAO only in accordance with IRC 6105 or the secrecy clause, whichever provides the greater protection.
- (2) If, however, information similar to that obtained under the provisions of a tax treaty is furnished directly to the IRS by the taxpayer or its related entities, the information is not protected by the treaty and may be disclosed under the appropriate provisions of IRC 6103 .
 - a. If GAO is acting as the agent of one of the tax-writing Congressional committees (House Ways and Means Committee, Senate Finance Committee and Joint Committee on Taxation), GAO should be afforded access to treaty information when necessary to carry out oversight responsibilities.

Note: See IRM 11.3.4.4(8), Disclosure of Official Information, Congressional Inquiries.

- (3) Grand jury information may not be disclosed to GAO. Refer questions regarding grand jury information to Area Counsel or to the Division Counsel, Criminal Tax of the Office of Chief Counsel, as appropriate.
- (4) Information which would identify a confidential informant, either directly or indirectly, or would seriously impair a civil or criminal tax investigation in the case of IRC 6103(i)(8) reviews may not be disclosed to GAO.
 - a. If such information exists, the function having custody of the information which GAO is requesting should forward a memorandum through func-

tional channels to the Office of Privacy, Governmental Liaison and Disclosure, explaining the nature of the information and the basis for recommending that the information be withheld.

- b. The Office of Privacy, Governmental Liaison and Disclosure will coordinate the recommendation with the appropriate function in Headquarters in determining whether the information should be withheld.
- (5) When permission to withhold information has been granted by a Headquarters official as designated in Delegation Order 11-2, found in IRM 1.2.2.12.2, the head of the appropriate IRS office will inform GAO in writing of the determination, and that he/she will be available to discuss the decision.
- a. GAO will be informed that the decision can be appealed to Headquarters through the Office of Privacy, Governmental Liaison and Disclosure (PGLD).
 - b. A copy of all written withholding determinations to GAO should be forwarded to PGLD and to the Office of Audit Coordination.
- (6) The function which has custody of the information and recommended that such information be withheld will prepare a memorandum of explanation to be retained in the case file detailing the facts, which established the basis for denying the disclosure.

11.3.23.10
(10-24-2013)

**Information Available to
GAO in Connection with
Tax Reviews**

- (1) Generally, during a tax review, where disclosure of returns and return information is authorized under IRC 6103(f)(4) or IRC 6103(i)(8), GAO may be provided with any information that falls within the scope of the review.
- (2) Examples of information available to GAO in connection with tax reviews include, but are not limited to, the following:
 - a. Returns and return information, including transcripts, electronic data, open and closed administrative case files, Revenue Agent Reports (RARs) and work papers, conference reports, Taxpayer Delinquency Accounts (TDAs), and Taxpayer Delinquency Investigations (TDIs), etc.

Note: Concerns over access to open files will be coordinated through the Office of Audit Coordination.

 - b. Wagering tax information protected by IRC 4424 and IRC 6103(o)(2)
 - c. IRS Manuals and ADP/Document 6209 Handbooks; and

Note: See IRM 11.3.23.12.

 - d. Documents marked “FOR OFFICIAL USE ONLY”, or “SENSITIVE BUT UNCLASSIFIED”.
- (3) Any information that is available to GAO during a non-tax review, or is available to the general public, is available to GAO during a tax review.
- (4) Information received from a foreign government pursuant to a tax treaty and subject to treaty secrecy clauses may be disclosed to GAO when it acts as the agent of one of the Congressional tax-writing committees.
- (5) If any questions arise regarding the scope of GAO reviews or the need to make impairment calls, they will be raised through channels to PGLD or the Office of Audit Coordination, as appropriate.

Note: See IRM 11.3.23.9(4).

11.3.23.11
(08-29-2016)
**Information Available to
GAO in Connection with
non-tax Reviews**

- (1) Information that may be disclosed to GAO during a non-tax review includes, but is not limited to, the following:
 - a. Portions of the IRM available to the public
 - b. IRS Manuals and ADP Handbooks

Note: See IRM 11.3.23.12, for specific instructions.

 - c. Records such as official personnel files, time cards, travel vouchers, and other fiscal documents
 - d. Narrative reports of IRS activities, which do not constitute return information, provided any return information contained therein is deleted; and
 - e. Documents marked "FOR OFFICIAL USE ONLY," or "SENSITIVE BUT UNCLASSIFIED", unless they contain returns or return information, in which case that information must be redacted.
- (2) Any other information available to the public, such as information available under IRC 6104, IRC 6108, or IRC 6110 .

11.3.23.12
(08-29-2016)
**Access to IRS Manuals
and Classified ADP
Handbooks**

- (1) GAO may examine IRS manuals and similar material in the ADP Handbook, which is Document 6209, IRS Processing Codes and Information. This includes background and historical records, when reviewing IRS operations as part of a tax or non-tax review.
 - a. They may also examine documents that contain sensitive law enforcement procedures or ADP material.
 - b. This is not intended to include the disclosure of return information or taxpayer identities that are to be protected under IRC 6103 during a non-tax review.
- (2) In view of the sensitive nature of this material, GAO has agreed to the following procedures for obtaining access to it.
 - a. The GAO audit manager or site supervisor will advise the appropriate IRS manager (e.g., functional GAO Liaison) of the name of the GAO auditor(s) authorized to obtain, and if necessary, copy the sensitive law enforcement, Official Use Only or Sensitive But Unclassified ADP material, as well as documents that contain sensitive law enforcement procedures or ADP material. This individual will be responsible for security of the material.
 - b. The IRS manager also should maintain a record showing what documents/material were inspected and/or copied by GAO and the date. The original documents are not to leave the IRS office.
 - c. GAO auditors visiting IRS offices are required to maintain security over sensitive information and documents consistent with the level of security required by the documents. Work papers containing sensitive IRS matters are retained separately by GAO in locked red-seal storage for a maximum of three years before they are shredded under supervised conditions.

11.3.23.13
(03-07-2008)
**Access to Documents
Originating in Counsel**

- (1) GAO requests for Chief Counsel documents addressed to IRS officials and located in IRS files will be treated the same as requests for other IRS documents.

- (2) Any questions regarding the disclosure of such documents will be directed to PGLD, who will coordinate with the Associate Chief Counsel, Procedure and Administration.

11.3.23.14

(03-07-2008)

Access to TIGTA Reports

- (1) GAO requests for Treasury Inspector General for Tax Administration Reports will be directed to TIGTA.
- (2) TIGTA has agreed to provide any reports directly to GAO if they are requested in connection with an ongoing tax review.

11.3.23.15

(03-07-2008)

Contact with Taxpayers

- (1) GAO has agreed that it will contact taxpayers only if authorized to do so by the congressional committee on whose behalf it is acting, or in the matter of any IRC 6103(i)(8) audit, by the Joint Committee on Taxation.
 - a. GAO will provide the appropriate functional GAO coordinator with a list of taxpayers to contact so that the function can coordinate a search for any open cases.
 - b. Any taxpayer for whom there is an open case will not be contacted without the approval of the appropriate functional Senior Manager.
- (2) The Senior Manager will contact the affected division if approval for taxpayer contact cannot be resolved.

11.3.23.16

(10-24-2013)

Disclosure Accountings

- (1) Disclosures of returns and return information to GAO must be accounted for pursuant to IRC 6103(p)(3) , in accordance with the instructions contained in IRM 11.3.37, Recordkeeping and Accounting for Disclosures.
- (2) Disclosures of non-tax information pertaining to individuals (as that term is used in the Privacy Act of 1974 (5 USC 552(a)) must be accounted for pursuant to the Privacy Act, in accordance with, the instructions contained in IRM 10.5.6.7 , Privacy Act Accounting for Disclosures.
- (3) The component of the business unit that discloses the records to GAO is responsible for completion of the disclosure accounting.
 - a. Accounting forms are accessible on the IRS intranet website at: *Electronic Publishing Website*.
- Note:** See IRM 11.3.23.5(4) and (5) for disclosures made through the Office of Audit Coordination to GAO.
- (4) Form 5466-B, Multiple Record of Disclosure, may be prepared by GAO personnel.
 - a. The original copy should be furnished to the IRS and a copy maintained by GAO for its recordkeeping system as required by IRC 6103(p)(4).
 - b. The completed forms should be reviewed on a sample basis for accuracy and completeness.

Note: See IRM 11.3.37, Recordkeeping and Accounting for Disclosures, for more information.

- (5) In addition to the statutory accounting requirements, sufficient records of information disclosed to GAO should be maintained so that the information can be retrieved should any questions arise.