



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

GENERAL COUNSEL

May 30, 2025

Edda Emmanuelli Perez
General Counsel
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20548

Dear Ms. Emmanuelli Perez,

I write in response to the Government Accountability Office's (GAO) approximately 50 ongoing engagements with the Office of Management and Budget (OMB), as well as its various requests for information regarding OMB's compliance with the Impoundment Control Act (ICA) of 1974.¹

OMB is in full compliance with the ICA, as none of its actions constituted a withholding subject to the ICA's special message requirements. All of OMB's actions have been consistent with the President's authorities under the Constitution and laws.

OMB's Interactions with GAO Going Forward

OMB's mission is to assist the President in meeting his policy, budget, management, and regulatory objectives across the Executive Branch and to fulfill the agency's statutory responsibilities. OMB achieves this broad mission with just under 500 full-time employees. By contrast, GAO has almost *seven times* as many employees. As of today, GAO has approximately 50 open engagements with OMB.

Over the years, OMB has struggled to keep up with the tens of dozens of annual GAO engagements, diverting scarce resources to meetings with GAO every month. Often, OMB and agencies are in the middle of implementing programs when GAO attempts to evaluate them in

¹ Letters to Mark Paoletta, General Counsel, OMB from Edda Emmanuelli Perez, General Counsel, GAO: B-337040, *Application of the Impoundment Control Act to the Executive Order Revaluating and Realigning United States Foreign Aid* (February 10, 2025); B-337070, *Application of the Impoundment Control Act to the Executive Order on Unleashing American Energy* (February 13, 2025); B-337065, *Application of the Impoundment Control Act to the Temporary Pause of Agency Grant, Loan, and Other Financial Assistance Programs (OMB M-25-13)* (February 14, 2025); B-337136, *Application of the Impoundment Control Act to the President's Executive Order on Aid and Assistance to South Africa* (February 27, 2025).

real time instead of waiting to evaluate the result, as required by law (31 U.S.C. 717). Not only does GAO exceed its statutory authority when it unhelpfully injects itself into an agency's implementation of a program, GAO also hampers the Executive Branch's ability to carry out its statutory mandates. GAO will often conclude one engagement, only to immediately open another that is substantially similar to the last. Other times, multiple GAO teams will seek to open similar engagements simultaneously, apparently unaware that another team is already engaged on the matter. GAO's "recommendations" in its engagements routinely take the form of substituting GAO's policy views for those of the President, and GAO will persist, often for many years, in not closing such engagements because the Executive Branch will not capitulate and agree with GAO's opinions.

During its engagements with OMB, GAO almost always seeks information that is predecisional and deliberative, despite OMB having explained in every engagement for decades that such information may not be provided to a Legislative Branch agency such as GAO. In sum, GAO's requests are voluminous, burdensome, and inappropriately invasive.

This is unsustainable. GAO's requests undermine agency efforts to faithfully implement the law and the President's priorities, and are an invasion by an arm of Congress of the internal processes and deliberative materials of the Executive Branch. Moreover, these engagements are costly to the taxpayer by diverting significant agency resources away from implementing the law and providing services to Americans. As the Supreme Court has repeatedly explained, "[e]ven when a branch does not arrogate power to itself, . . . the separation-of-powers doctrine requires that a branch not impair another in the performance of its constitutional duties." *Loving v. United States*, 517 U.S. 748, 757 (1996) (citing *Mistretta v. United States*, 488 U.S. 361, 397–408 (1989)).

In light of these concerns, OMB will continue to cooperate with GAO engagements but will do so in a manner that ensures that the burdens of such engagements do not unduly impede OMB's ability to implement the President's agenda and comply with OMB's other legal duties.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mark R. Paoletta".

Mark R. Paoletta
General Counsel