

December 3, 2025

The Honorable Mike Johnson
United States House of Representatives
H-232, The Capitol
Washington, DC 20515

The Honorable Steve Scalise
United States House of Representatives
266 Cannon House Office Building
Washington, DC 20515

The Honorable Hakeem Jeffries
United States House of Representatives
2267 Rayburn House Office Building
Washington, DC 20515

The Honorable James Comer
United States House of Representatives
2410 Rayburn House Office Building
Washington, DC 20515

The Honorable Robert Garcia
United States House of Representatives
109 Cannon House Office Building
Washington, DC 20515

The Honorable Chuck Grassley
United States Senate
135 Hart Senate Office Building
Washington, DC 20510

The Honorable John Thune
United States Senate
511 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Charles Schumer
United States Senate
322 Hart Senate Office Building
Washington, DC 20510

The Honorable Rand Paul
United States Senate
295 Russell Senate Office Building
Washington, DC 20510

The Honorable Gary Peters
United States Senate
724 Hart Senate Office Building
Washington, DC 20510

RE: The Qualifications and Characteristics of the Next Comptroller General

Dear Members of the Congressional Commission on the Selection of the Comptroller General:

On behalf of The Institute of Internal Auditors (The IIA), the international professional organization representing more than 270,000 internal auditors, I am writing regarding the selection of the next U.S. Comptroller General.

For more than a century, the U.S. Government Accountability Office (GAO) has served as a pillar of good governance responsible for providing Congress with “timely information that is objective, fact-based, nonpartisan, nonideological, and balanced.”¹ Through comprehensive audits and evaluations, GAO promotes a more efficient federal government by identifying waste, enhancing performance, and safeguarding taxpayer dollars.

Given GAO’s essential role in equipping Congress with objective analysis to ensure government accountability, it is critical that the Comptroller General embody the highest standards of **integrity, objectivity, and professional competence**.

¹ U.S. Government Accountability Office. *Our Mission*. <https://www.gao.gov/about>

These characteristics are not mere platitudes. In an environment where unfounded allegations of audit politicization have proliferated, the Comptroller General must serve as a steadfast bulwark of independence. This fidelity to impartiality – even when it is not politically expedient – ensures that GAO will continue providing Congress with reliable information designed to support effective oversight.

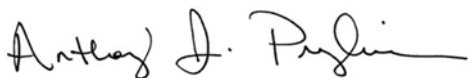
Building on these core principles, The IIA recommends that the next Comptroller General exemplify a broader set of qualities that will enable GAO to fulfill its mission effectively in today's complex and evolving environment. The following attributes reflect the knowledge, skills, and leadership qualities necessary to sustain GAO's credibility, independence, and impact:

- **Unwavering Integrity and Independence** – The Comptroller General must demonstrate a resolute commitment to objectivity and ethical conduct, free from political or organizational influence, ensuring that GAO findings and recommendations remain trusted by Congress and the American public.
- **Proven Leadership in Governance and Oversight** – The position requires exceptional executive and strategic leadership, with a strong understanding of governance, risk management, and internal control principles across complex organizations.
- **Deep Expertise in Auditing and Assurance** – The candidate should possess extensive experience in auditing – including internal, financial, and performance – as well as a deep appreciation for the evolving nature of risk, data analytics, and technology in modern oversight. These competencies are best demonstrated by possession of the Certified Internal Auditor® designation or another well-regarded professional credential denoting audit expertise.
- **Commitment to Transparency and the Public Interest** – The Comptroller General must champion transparency and the efficient use of taxpayer resources while promoting continuous improvement in federal programs and operations.
- **Vision for the Future** – In an era of rapid technological advancement, the next Comptroller General should have a forward-looking vision for how GAO can continue to enhance its effectiveness through innovation, collaboration, and evidence-based insight.

As the bipartisan, bicameral congressional commission prepares to evaluate Comptroller General candidates in early 2026, The IIA encourages careful consideration of the characteristics outlined in this letter. These key attributes will help ensure that candidates are recommended who are committed to preserving the core mission and independent legacy of GAO.

Should you have any questions regarding The IIA's perspective, or if the organization can provide assistance during the search process, please contact Michael Downing, IIA Senior Director for North American Advocacy, at Michael.Downing@TheIIA.org.

Sincerely,



Anthony J. Pugliese, CIA, CPA, CGMA, CITP
President and Chief Executive Officer
The Institute of Internal Auditors