**Government Accountability Office (GAO)**

In accordance with DoDD 5230.09, DoDI 5230.29, DoDM 5200.01-M, and DoDI 7650.02, OSR in conjunction with Primary Action Officers (PAO) and appropriate subject matter experts from any DoD element that may have been evaluated by the GAO conducts a final security review of DoD equities in GAO reports on DoD elements or programs and provides the DoD classification determination to the GAO.