

# The RAT Board Begets the GAT Board - Who Could Ask for Anything More?

*July 15, 2011 y [John W. Chierichella](#)*

On June 13, 2011, the President issued Executive Order No. 13576, entitled “Delivering an Efficient, Effective, and Accountable Government.” Citing:

- The need to “advance efforts to detect and remediate fraud, waste and abuse in Federal programs,” Section 3(a)
- The desire to “eliminate wasteful, duplicative, or otherwise inefficient programs,” Section 1 and
- The “innovative technologies and approaches for preventing and identifying fraud and abuse” that purportedly have been developed by the Recovery Accountability and Transparency Board under the Recovery Act (*Id.*), this most recent Executive Order creates – yes – a new board.

To complement the RAT Board that was spawned by the Recovery Act, we now have the Government Accountability and Transparency Board, the “GAT Board.” The function of the GAT Board will be to build “on the lessons learned from the successful implementation of the Recovery Act,” and in so doing the GAT Board will work with the RAT Board to apply the approaches developed by the RAT Board “across Government spending.”

OK. Let’s review the bidding. We already have at least 109 Offices of Inspector General across the Government – 109! We have OIG’s not only for the major departments and agencies, but such traditionally fraud-ridden instrumentalities

as the National Science Foundation, the Denali Commission, the Appalachian Regional Commission, and the National Endowment for the Arts. That's right – the National Endowment for the Arts. On top of these 109 institutionalized “junkyard dogs,” whose very *raison d'être* is to detect and remediate fraud, our Government has given us the following army of watchdogs, guardians, enforcers and informers:

- The Defense Contract Audit Agency
- The Government Accountability Office
- The above-mentioned RAT Board
- The Cost Accounting Standards Board
- The thousands of ACOs, PCOs, TCOs, contracting specialists, Program Directors, and SPOs who populate the contracting functions of our many procuring agencies
- The finance and controller functions within each agency
- Sarbanes-Oxley
- The Department of Justice
- A nameless and faceless legion of would-be private attorneys general eager to retire on the bounty available under the *qui tam* provisions of the False Claims Act
- A mandatory disclosure program that threatens contractors with suspension or debarment should they fail to haul themselves before Torquemada and the Inquisition at the first “credible” sign of impropriety

What does the creation of a new board to fulfill the same functions as those already assigned to those referenced mean? Does it signal an executive

determination that these established institutions, offices, programs and personnel are “wasteful”? or “duplicative”? or “inefficient”? Will all or any part of this inefficient infrastructure be eliminated? Will it be downsized? Will the many OIG’s be eliminated, consolidated, or rationalized? Will one Government-wide audit function be created to provide for uniform rules, uniform interpretation of the rules, uniform educational standards and training requirements for auditors, and greater industry-wide predictability of result for everyone? Unless the answers to these and similar questions are uniformly and resoundingly in the affirmative, then the GAT Board is destined to be yet another duplicative oversight element in an inefficient and wasteful Governmental landscape.

Do we really need another “board”?

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