

GAO

History Program



September 1989

Adolph T. Samuelson

1946-1977



ORAL HISTORY SERIES

054623/146851

September 1989

# Adolph T. Samuelson

1946-1975



GAO

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Published by the United States General Accounting Office, Washington,  
D.C., 1989.

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# Preface

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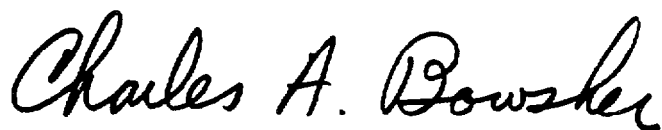
The General Accounting Office (GAO) was established by the Budget and Accounting Act of 1921. Since then, new legislation and modified policies have been adopted that enable GAO to meet the needs of the Congress as it comes to grips with increasingly complex governmental programs and activities.

GAO operates a History Program within its Office of Policy to ensure that the basis for policy decisions and other important events are systematically recorded for posterity. The program should benefit the Congress, future Comptrollers General, other present and future GAO officials, GAO's in-house training efforts, and scholars of public administration.

A primary source of historical data is the written record in official government files. A vital supplement contributing to a better understanding of past actions is the oral history component of the program. Key governmental officials who were in a position to make decisions and redirect GAO's efforts are being interviewed to record their observations and impressions. Modern techniques make it possible to record their statements on videotapes or audiotapes that can be distributed to a wider audience, supplemented by written transcripts.

Adolph T. Samuelson rose to high positions during his career at GAO between 1946 and 1975. Although it was impossible to interview Mr. Samuelson as a part of the History Program's current oral history series, we are fortunate to have two interviews conducted for a different purpose a decade ago. Especially valuable are Mr. Samuelson's comments on the early post-World War II days when GAO entered a period of rapid and far-reaching change. This document is an edited transcript of the interview audiotapes.

Copies of the transcript are available to GAO officials and other interested parties.



Charles A. Bowsher  
Comptroller General  
of the United States

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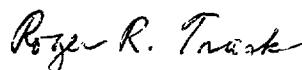
# Introduction

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In 1979 and 1980, a special General Accounting Office (GAO) team commissioned by former Comptroller General Elmer B. Staats undertook extensive research, including oral history interviews, which resulted in 1981 in the publication of GAO 1966-1981: An Administrative History by Roger L. Sperry, Timothy D. Desmond, Kathi F. McGraw, and Barbara Schmitt. The purpose of this project was to record the history of developments affecting the role and the operations of GAO during Mr. Staats' 15-year term as Comptroller General, a period of many significant changes at GAO.

The project team, headed by Mr. Sperry, undertook more than 40 oral history interviews with officials who were active in GAO sometime between 1966 and 1981. Former Assistant Comptroller General Adolph T. Samuelson talked with Mr. Sperry, Mr. Desmond, and Ms. McGraw on December 6, 1979, and with Mr. Sperry again on May 22, 1980, about his work and changes that occurred at GAO over a period of 29 years, from 1946 to 1975. The interviews were recorded on audiotape and later prepared as transcripts.

Because of Mr. Samuelson's long illness and subsequent death in 1989, the GAO History Program was unable to interview him as part of the formal oral history series, initiated in 1987. However, excerpts from the 1979 and 1980 interviews, arranged chronologically and topically, have been prepared for publication. Editorial introductions preface Mr. Samuelson's responses to questions asked originally by Mr. Sperry and his colleagues. In some cases, where Mr. Samuelson spoke about a topic more than once during the interviews, his comments from both places are combined in the printed text. Although not everything in the original transcripts is included here, the more important topics of historical significance are covered. Much of what appears here is in Mr. Samuelson's original words, but there has been extensive editing to clarify the text. Substantive changes have been carefully avoided. The common practice of using ellipses to indicate omitted materials has been dispensed with in the publication, given the extent of the editing, to avoid cluttering of the text. The original audiotapes of the interviews with Mr. Samuelson, as well as a transcript of the tapes, are available from the History Program for review upon request.



Roger R. Trask  
Chief Historian



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# Adolph T. Samuelson

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# Biographical Information

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## Adolph T. Samuelson

Adolph T. (“Sammy”) Samuelson was born in Oakland, Nebraska, on September 18, 1906. He attended Loyola University in Chicago and Northwestern University and was a graduate of Walton School of Commerce. He was a certified public accountant (Illinois) and was associated for 9 years with the Chicago office of Price Waterhouse and Company. During World War II, he served with the U.S. Navy, attaining the rank of commander.

After the war, in September 1946, Mr. Samuelson came to the General Accounting Office (GAO) to join the staff of the new Corporation Audits Division. Early in 1956, he became a part of the new Civil Accounting and Auditing Division and became Director of that Division in October 1956. He served in that capacity until a major reorganization in 1972, when Comptroller General Elmer B. Staats appointed him one of three new Assistant Comptrollers General. In his new position, Mr. Samuelson oversaw and assisted three new operating divisions—Manpower and Welfare, Resources and Economic Development, and General Government. In June 1974, Mr. Samuelson was designated Assistant Comptroller General for Special Assignments.

On June 27, 1975, Mr. Samuelson retired from GAO after nearly 34 years of federal service. He received the GAO Distinguished Service Award in 1957 and the Comptroller General’s Award in 1971. During his career, he was a member of the National Association of Accountants, which he served as National Director, National Vice President, and National Treasurer; the American Institute of Certified Public Accountants; the Federal Government Accountants Association; the American Accounting Association; and the American Society of Public Administration. On the occasion of Mr. Samuelson’s retirement, Congressman Jack Brooks of Texas, Chairman of the House Government Operations Committee, in a statement published in the Congressional Record on July 8, 1975, described Mr. Samuelson as “one of the early pioneers of management audits of government programs.” Congressman Brooks also noted his strong interest in enhancing the quality of GAO’s work by improving the quality of its staff.

Mr. Samuelson died in Omaha, Nebraska, on January 24, 1989, at the age of 82.



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## **Abbreviations**

AEC	Atomic Energy Commission
CPA	certified public accountant
GAO	General Accounting Office
HEW	Department of Health, Education, and Welfare
NASA	National Aeronautics and Space Administration
PG&E	Pacific Gas and Electric Company
PPBS	planning, programming, and budgeting systems
TVA	Tennessee Valley Authority

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# Interviews With A. T. Samuelson

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## Employment at GAO

Mr. Samuelson joined GAO in 1946 as one of the first group of outside certified public accountants (CPAs) recruited by the agency. He explained the circumstances of his coming to GAO:

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Howard Bordner was the most instrumental in getting me to GAO, along with Mel Warner, his headhunter. The war was winding up, and GAO wanted to recruit us. We were in the Navy, and GAO also wanted to recruit from the Army and the Air Force.

Instead of going back to public accounting, I came to GAO [in 1946] to work with the Corporation Audits Division. Bordner came out to see me several times in Chicago before he finally convinced me to give it a chance. That was how it got started.

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## First Work at GAO; Fertilizer Research and Program Results

Mr. Samuelson explained that his first assignment related to fertilizer research in the Tennessee Valley Authority (TVA):

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There was a lot of fertilizer research [at TVA]. T. Coleman Andrews, the Director of the Corporation Audits Division, was particularly interested in that program because it involved some people down in Richmond who were in the fertilizer business. Mobil Oil had bought them out.

But he was concerned that they were just spending a lot of money and not really coming up with anything. But they did have one fertilizer that they had developed pretty well. That [assignment] was a kind of a program results audit. We did not call it that obviously, but we were trying to find out what was being accomplished by this program.

I went to the Department of Agriculture to interview those people that were involved in the fertilizer research program to see whether or not there was duplication of effort in the Department of Agriculture and TVA. As I have said many times, this type of work in GAO has been an evolutionary thing.

There was a provision in the Corporation Control Act to see whether or not (1) there was any money that had to be turned back to the Treasury and (2) they were retaining the funds in excess of their needs. Now, it

was true that we did not go into detail because we did not have the sophistication that exists now, yet [we were reviewing] programs to see whether or not they were accomplishing what they said they were accomplishing and whether or not they should be involved in the program. T. Coleman Andrews particularly wanted to put them out of [the fertilizer] business.

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Questioned whether this kind of work had ever been done before, Mr. Samuelson replied:

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I was on the second audit of TVA; the preceding audit was done by Curtis A. Hurley, who was an Assistant Director. He came in before I did, and he did the first large job. But his big concern was allocation of costs. There was some question about those allocations to electric power and whether or not there should be a greater allocation to power rather than to flood control and navigation. Curtis Hurley made quite a study of the allocation formula TVA used.

TVA had established a ratio that was somewhat like one-third to power, one-third to navigation, and one-third to flood control. When new units were added, they were put into the formula, but that changed their rates of allocation a little bit. There was some question of whether that was the logical way of doing it, but I did not do too much on that.

There was [also] a power rate study at that time [that was being done by] John Abbadessa. He made quite a study of TVA's coal purchases. TVA was getting more and more into steam plants; you know, it started out as hydro only, and then TVA started building steam plants. It was buying more and more coal. TVA had grade 7 clerks handling procurements of coal involving millions and millions of dollars.

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## The "Comprehensive Audit"

Mr. Samuelson explained the origins and the early organizational setup of the "comprehensive audit" which emerged in the late 1940s and the early 1950s:

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I think the [GAO] annual reports in the late 1940s probably would explain this. The audit activities were reorganized under one Director of Audits, but they had separate branches; they had divisions like the Division of Audits, which was E. W. Bell's division. I was not that close to where

things were decided at that point in time, but I think the intention was that Bell would handle all the so-called noncorporate activities, such as the Coast Guard and other business-type activities or those that had an element of business in them.

Bell undertook to do an audit of the Coast Guard and other agencies following, to some degree, the principles, the practices, and the procedures involved in the audits by the Corporation Audits Division, but these audits had to be called something. So there was a while there when there was quite a race to get a term that would capture the fact that these audits had a higher stature and that a higher level of thinking went into them.

So [in 1949] someone came up with this term “comprehensive audit.” I do not know who came up with it.

Only the divisions under the Director of Audits, under Bell [used the term “comprehensive audit”]. He had a pretty hefty number of agencies that were involved in his activities, but it was a slow process, and then we picked up such things as the Coast Guard [audit]. The Maritime Commission was also an early agency audited under the new concept, but it was handled first by the Office of Investigations. But the office was not making much headway, so then the audit was transferred to the Corporation Audits Division.

And one of the first things we looked into at the Maritime Commission was the construction differential subsidies. And that was where Ted Westfall [see Westfall oral history, GAO/OP-2-OH] made his big contribution when he became well-known throughout the Audit Division and on the Hill because of his studies of the construction and the operating differential subsidies.

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## The Department of the Interior Audit

In tracing his early career at GAO, Mr. Samuelson stated that he stayed on his first job, at TVA, for 1 year. He then went to Panama to audit the Panama Railroad Company, which actually conducted a number of different businesses, including ship repair. His third job was the one mentioned above on the Maritime Commission. Then, as he explained below, he received an assignment to work on an audit of the Interior Department’s Bureau of Reclamation.

At first, Walt Frese came over to GAO [from the Treasury], and he was looking at different agencies, including the Interior Department. But the Interior Department's Bureau of Reclamation was having a hard time up on the Hill explaining what money it had spent and what money it still had available to be spent on its projects. Senator [Kenneth] Wherry from Nebraska was the person who was raising all these issues. He wanted to be shown, and they could not show him. Every morning, he came into the hearings with new figures from the Bureau of Reclamation. So then Wherry wrote to the Comptroller General, Mr. [Lindsay] Warren; to the Secretary of the Treasury; and to the Director of the Bureau of the Budget for assistance. He said, "Well, anybody running a business ought to know how much money they have, know why they are spending it, and why not." The Bureau did not know that. He asked the three agencies to get together and find out what [should be done to] straighten [out] the Bureau of Reclamation. So then Walt Frese, E. Reece Harrill, and others developed an accounting system in the Bureau of Reclamation that would disclose this information.

Well, then it was decided, as the system was being developed, that we should undertake an audit at the same time. The first region of the Bureau that was subjected to this system was Region II out in Sacramento, California. Three GAO men were sent out from Washington to work on that. Curtis Hurley, who was the Assistant Director-in-Charge, went out there to see how the auditors were getting along.

He found that these fellows were completely in the dark—they did not know what they were doing. So when he came back, [he sent] some fellows out there who knew something about auditing. [He felt that] if we could not get any [knowledgeable] auditors out there, we would have to close up shop.

Although I was supposed to stay on the Maritime audit, I was taken off it. I was given 4 days to get out to California. I said I could not get out there in 4 days, [but] I put everything I owned in my automobile, closed up my apartment, put my furniture in storage, and all that sort of thing. On Thursday, 4 days after I was asked, I was on my way. I had made arrangements to meet the man in charge at a hotel in Sacramento at 8 a.m. on Monday. At 8 a.m., I walked into that hotel.

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## Other Work in the West

Mr. Samuelson explained that he became involved in other jobs when he was in the West working on the Interior audit.

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We had been working with Region II, and then we went to Region III, which is [in] Boulder, [Colorado]. [As] we were doing this work, we increased our staff out there, and as we had more and more people, we got more and more requests [from GAO] to do other work. Some of the work was at Agriculture, and some was at the Bureau of Indian Affairs.

So then GAO decided to open up a regional office of the Corporation Audits Division in San Francisco, and I opened up that office. [We did a variety of work;] we had done work on housing, for example [on which] they sent out an audit program to [be done] in San Francisco. Also, we did some work on Agriculture's Commodity Credit Corporation. [However,] a high percentage of the work that we did was on the Bureau of Reclamation and on Interior in general. Other agencies of the Department of the Interior were in worse shape than Reclamation, so we did work there too. For example, we did some work in the Bureaus of Indian Affairs, Land Management, and Mines. They were in horrible shape too, accounting-wise.

Reece Harrill and his group assisted and worked in developing the system. I worked on the audit side developing the audits.

We tried to develop financial statements and that sort of a thing, but that tied in with Reece Harrill's work. We were making evaluations, looking particularly into construction of all the dams and irrigation systems. For example, all of the Bureau of Land Management's public lands are out in the West. And yet the Bureau had more people working in Washington than in the West. It did not make sense to us to have more people working in Washington than in the various regions. [Another audit dealt with grazing permits;] for example, the Bureau had animal unit months, specifying that so many cattle could be grazed for a month. Well, we looked into that and found that they were overgrazing. On the basis of their own determination of what the range would carry, we said, "Well, if you have this judgment that the range can carry so many cattle, why do you have twice as many cattle grazing it?" The Bureau said, "We cannot do anything about it," because the ranchers go to their Congressman, and the Congressman takes care of them. So we [issued]



the first report on the Bureau of Land Management. Our recommendation was that the Bureau close up the Washington office and move it out to Salt Lake City. Of course, nobody bought it.

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## Establishment of Regional Offices

Responding to a question about how long he had stayed in the West, Mr. Samuelson said that he first went to California in August 1950 and stayed until 1955. He explained the origins of the regional office system.

I opened a Corporation Audits Division Regional Office. Then GAO made the Westfall study and set up the regional offices.

[Prior to this], the Corporation Audits Division had its own regions, the Office of Investigation had its own offices, [we and] everybody else had their offices, and [we did not] talk to each other.

So I was involved in developing the Corporation Audits Division San Francisco Regional Office and hiring people, including some people who transferred out. Then when the Westfall report was issued, GAO reorganized and designated one Director of Audits. As part of this reorganization, GAO closed up the individual regional offices and set up 23 regional offices initially under the Audit Division and then later [placed them in] the Field Operations Division. I came into Washington. So I never really worked in the regional office system as we know it today.

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## Appointment as Director, Civil Accounting and Auditing Division

For more than a year after his return to Washington, Mr. Samuelson continued to work on various audits, including those in the Corps of Engineers, the Bureau of Reclamation, and the Atomic Energy Commission. Then, in 1956, Comptroller General Joseph Campbell appointed him Director of the Civil Accounting and Auditing Division. Mr. Samuelson explained the circumstances of his appointment.

Well, I was out in Phoenix when Mose Morse [Ellsworth H. Morse, Jr.] called me and told me that Mr. Campbell wanted to see me. I had my car out there.

So I said, "Okay, I will come in." I left my car out there, and I came in and talked to Mr. Campbell. He asked me a lot of questions, [like] what I did, what work I had [under way], and how I liked it. Then nothing happened; we just finished the conversation, and I walked out. I still did not

know what was going on. Mose was tight-lipped about the thing. The next day, Mr. Campbell called me up to his office and said, "I am making you the Director of the Civil Division." He shook my hand and said, "Good luck to you."

Mose [Morse] was the first Director of the Civil Accounting and Auditing Division [later renamed Civil Division]. He was involved in the early days of getting the thing organized. Something happened there anyway, and then Mose took over the Policy staff. I do not know who was the head of that before Mose.

Do not get me wrong—Mr. Campbell knew what he expected of me. And, of course, he had seen our work over a period of time. He would [read] "power" reports quite religiously.

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## Working Relationships With Comptroller General Campbell

Mr. Samuelson, in response to a series of questions, explained the nature of his working relationships with Comptroller General Campbell.

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If reports scheduled to be released in a certain month did not come through, he would call me about them on the squawk box [an interoffice voice communication system].

Usually, once a month, he reviewed status reports. He was primarily interested in the products. He was interested in the work.

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Mr. Samuelson met on occasion with the Comptroller General in addition to the monthly meetings to review status reports. Asked how often he saw Comptroller General Campbell, Mr. Samuelson replied:

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Well, it varied; there were no regular contacts. You see, he followed up the congressional inquiries pretty carefully, too. Particularly, we had some rough ones there in the early days when I was Division Director.

We had Senator Wayne Morse of Oregon, who was very interested and involved in all the timber operations of the Bureau of Land Management and the Forest Service. It was a political problem that we dealt with

because Wayne Morse had changed parties from Republican to Democrat. All those people who had small sawmills out there were relying on government contracts; they were his enemies rather than his friends. He wanted to take care of that situation. He did not want his interest known.

We went into a sawmill or one of the operations, and he wanted us to check out something. At no time were they to know who was asking for that work. But he called Mr. Campbell up one time and gave him hell because his interest had been disclosed, and Mr. Campbell called me up. He wanted me to run the leak down, and I went out to Oregon to find out about the situation. It was not our people; they had not said a thing. But these timber operators knew who was asking the question. Mr. Campbell talked to Senator Morse, and I guess he got it straightened out. But it was a pretty hot seat there for a while.

I mean Mr. Campbell followed up anything that involved congressional interest. We did not have any people reviewing our audit programs in those days. We had our own division reviewers, so to speak. But then we had to be responsive to Mr. Campbell's likes and dislikes and his interests. And we tried to do the best we could.

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## Relationships Between the Civil and Defense Divisions

Mr. Samuelson commented about relationships between the Civil and Defense Divisions in the 1950s and 1960s, noting that the two divisions were rivals during that period.

Oh, rivalry is a good thing. But we were competitive; there was no question about it.

We were friends. But Bill Newman [Director, Defense Division] was fighting for his just like I was fighting for mine. I do not think it permeated down to the staff level. I think we were just trying to do the best job we could in the shortest time possible.

Bill was trying to get some of our people. I can truthfully say, though, that I never tried to steal any of his people. I said steal, but "steal" is not the right word. Rather, "inveigle" is a better word. Yet, some people came in and wanted to transfer over from Defense to Civil. I said, "Well,

before I [will] talk to you about that, speak to Bill Newman." I did not want to take some of his people. A lot of times, he talked them out of it.

But nonetheless, I do not think that was bad though; I really do not. I think a competitiveness exists in industry and among professions.

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## The Holifield Hearings

Mr. Samuelson responded at length to questions about his recollections of the 1965 hearings conducted by the Military Operations Subcommittee of the House Committee on Government Operations, chaired by Representative Chet Holifield.

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Well, [Arthur] Schoenhaut is the best man you could be talking with on that. [See Schoenhaut oral history, GAO/OP-4-OH.]

I assigned him when the draft report came in on the Holifield hearings. I thought the staff over there in the Defense Division was pretty shaken up by those hearings; there was no question about it. They were almost helpless in responding to the draft report that came in. I say helpless; maybe that was not the right word, but they were somewhat shocked about it, and they really were not able to do anything with it. Mr. Campbell was leaving about that time too, so Weitzel [Frank H. Weitzel, Assistant Comptroller General] was going to draft a response to try to deal with the draft to make it a more acceptable report in the eyes of GAO. And no question about it, the original report draft from the committee staff [by Herbert Roback] was uncalled-for the way they castigated GAO. Then Weitzel was the only one that really was in a position to try to do anything about it, but he was not getting any help from the Defense Division, in our opinion.

Art Schoenhaut did a terrific job working with the Defense staff; he battled with Mr. Weitzel too. Weitzel would have accepted some of the things, but it was unacceptable to Schoenhaut, at least from an internal point of view.

Practices [had been] followed, which we in the Civil Division had never adopted, such as pointing out in reports an individual certifying officer or a disbursing officer who should be held liable for the deficiencies disclosed. In any of our reports on the Civil side, we never said anything like that, whereas the Defense side did. That was changed.

Likewise, when an individual report dealt with a situation, rather than a general condition that needed to be corrected, we did not name the individuals.

As a matter of fact, Roback complimented GAO on some of our reports on NASA [National Aeronautics and Space Administration] and AEC [Atomic Energy Commission]. These reports were much more acceptable, in terms of what was going on in an agency.

After [Elmer] Staats came in, he—and I think Weitzel too—agreed that they would add balance to the reports and try to define in an area under review that which produced both the good and the bad.

I guess there were other things too on which the Civil Division was just different in its outlook on things. I think that the response that GAO made to Roback probably would shed light on this.

We were not doing any of the horrible things that the contractors were complaining about. Of course, we were not in the same kind of a goldfish bowl either. Defense contractors were a powerful group, and they were located in Holifield's area [California]. Of course, NASA was in there too. But we did not audit NASA on an individual contract basis, or we audited NASA only in a very limited way anyway. We reviewed a program, including the contracts; that was pretty much our general plan, whereas the Defense Division picked out individual contracts in the Air Force area, the Navy area, or whatever. So there was quite a difference between us in the way we approached contract work; there was no question about it.

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## Approach to Staff Management

Responding to a question about his known concern for his staff and their welfare, Mr. Samuelson commented on his philosophy of personnel management and personnel training.

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Well, my own philosophy is that if you treat them fair and you work them like hell, they do not have to worry about their problems.

That was probably a crude way of saying it, but there was some merit in it. If you treat people fairly, they are going to do the best they can for you.

Of course, I was brought up in public accounting. I served 9 years in public accounting with Price Waterhouse and Company. While the company was more concerned with financial statements and that sort of thing, yet the kind of controls that just naturally developed in that type of operation were the kind of controls that I put into my own operations. We had these so-called job reviews to ensure that we were staying close to what was going on, to determine what we should be doing, and to avoid doing something that was not going to pay off.

We had them several times a year, but it varied. We had them more often when auditing controversial entities or agencies or when our staff were not doing quite as well as I thought they might be doing. Then staff had to write up the results of the job reviews.

They recorded the decisions that were made, the estimates that were made, and the forecasts as to when they were going to get things done. It is the usual control you put into an operation. Again, I tried to let them make their own estimates.

So staff were the ones that were giving us [the estimates], but I certainly would not accept out-of-range estimates. Generally speaking, I wanted them to make estimates that they would be willing to live with and that they thought were doable.

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Asked if these estimates were made in terms of the number of staff available, the amount of time needed, and the coverage, Mr. Samuelson replied:

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Yes, and they always said to me "provided we get all the staff we need" and this sort of thing. You had to placate the man in charge. Irwin Crawford, for example, thought I never gave him the kind of staff I gave some of the others.

You put your horses where you got the toughest jobs, as they say. Well, I think that when I came in as Director, we had two people at HEW [Department of Health, Education, and Welfare].

Two people. I thought we [had] to get more people in there because it was a big operation. Admittedly, it was going to be tough to audit, because it was different from some of the other agencies where we had business-type operations. When we got into welfare-type operations, health, and that sort of a thing, [we had] different operations.

Well, on Interior, of course, for whatever reason, we had 25 people on the traveling staff of Interior at one time. Bob Long [succeeded Westfall in 1952] was director then, and he wanted me to use the regional offices more. Well, we did afterward, but initially I had that traveling staff for a long time.

He came in one day and said, "Tell me when you are going to stop using traveling staff; cut them out." I told him that we would take care of all of those jobs that we had ongoing, but we had not told him about four jobs that just started that morning.

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## Using Nonaccountants on Staff

Mr. Samuelson commented on the use of nonaccountants on his staff, including a forester who had joined GAO.

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The forester [Bob Wolf] was brought in by the Office of Investigations, and we worked with him pretty closely on that forest work. We borrowed him quite a bit, but he did not escape the attention of the Hill. They had him up there on assignment, and they finally transferred him up there. He was a very capable guy.

Well, it was a pretty general practice to hire only accountants there for a while, in the early days. I mean the Corporation Audits Division wanted nothing but CPAs. I was a CPA; in fact, all those who came in from the Army and the Navy and the Air Force were CPAs. So CPAs were brought in, and then the top guys, T. Coleman Andrews and Howard Bordner, all had public accounting backgrounds. I do not recall exactly when we started bringing in other disciplines. I think it probably was before Staats came in, although not to the extent that it happened afterwards. I think they brought in some mathematicians.

Moreover, when we consolidated this Accounting Systems Division with the operating audit divisions, there were non-CPAs and nonauditors too in that systems group. A lot of them were investigators.

There were some audits where a lawyer was put right on the staff. We borrowed them from Lyle Fisher's office [Office of the General Counsel]. For example, I recall that first audit of the Civil Aeronautics Board, including an attorney named Brown, who was transferred to the audit staff. He was right on that site. But there was so much legal implication

in everything we did there that it was necessary to have a lawyer. Brown had dealt quite a bit with the groups while working for the General Counsel's office. No other examples come to my mind that I can point to specifically. I do not think there was any objection to bringing a lawyer in.

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## Expanding GAO's Audit Approach

Mr. Samuelson responded to a series of questions about the evolution of GAO's audit approach—the move toward program results reviews and especially the effects of Representative Winston Prouty's amendments in 1967 to the Economic Opportunity Act, requiring GAO to review the antipoverty programs and report on the extent to which they were achieving the objectives of the act. Mr. Samuelson was asked whether the Prouty work was instrumental in getting GAO started in program evaluation.

Well, I do not know whether [that work was] a cutoff point. I think you would get a lot of argument on that. It was an effort that extensively involved program evaluations. We used consultants; people that were in that business of social programs were brought in to assist.

Take our early work in the Department of the Interior. We undertook an audit, and some people might have called it a balance sheet audit, because we tied it in with expenditures and revenues. If you look at it from the fundamental point of view, the government furnishes services and for some of those services, it gets full reimbursement, such as reimbursement for power. For some of these services, it does not get full reimbursement but gets a subsidy, such as one for irrigation. The revenues gathered are based on the ability of the user of the irrigation facilities to pay. Then there are services rendered by the government for which there are no revenues, such as in the Bureau of Reclamation for flood control and navigation; those are nonreimbursable services.

Once you look at it from that point of view—here are the revenues and this is what they consist of—and you are interested in whether or not they are getting proper revenues, then you really start delving into these program areas.

For example, in the Central Valley Project of California, this was in the early 1950s, Jim Hall [GAO San Francisco Regional Office] reviewed the contracts with the Bureau of Reclamation and the PG&E [Pacific Gas and Electric Company] out there. He pointed out that the contracts were all



beneficial to PG&E and not the Bureau. The government was getting revenues, and we examined these revenues to determine whether or not they were accurately computed and that the government got what it should get. And then the other side of the coin, of course, was that for these services the government had to make expenditures: for labor, for contractors, overhead, every little bit.

We also found that when we looked at the expenditures, not all were recorded in the books of the Bureau of Reclamation; some of the expenditures that had a great bearing on the modern power operations were part of the Corps of Engineers' expenditures and not the Bureau's.

So it was our concept that these expenditures should be consolidated, even though they were on the books of different agencies.

We had to fight the Bureau and the Corps of Engineers; they did not agree with that at all. They said, "We are separate agencies; we will each look out for our expenditures, and you do not have to." One of the first reports that we issued in that area was on the Columbia River Basin. There we followed a public accounting firm that had done the audit of the Bonneville Power Administration—a power-distributing agency. It was a meaningless [audit by itself].

But we brought in the Corps, the Fish and Wildlife Service, and everybody else that was benefiting from these services.

Now, we were getting into something called multiagency reviews, which is another thing that Mr. Staats tried to emphasize.

All this was evolutionary, really. We developed a program, and we developed a handbook for Bureau of Reclamation work. This was the basic start. Ellsworth Morse listed this information and approach and further refined and developed it to make it more acceptable. It was incorporated in his handbook of auditing [the Comprehensive Auditing Manual].

Well, the seed for that manual was the material we developed in our handbook for work on Interior and the Corps of Engineers. Lou Hunter did a lot of work in writing this thing up. I do not have my copy anymore. But that was an initial effort in this area, I think.

I am not trying to brag about myself; it was just one of those things that we did. While this was going on, there was work going on in the Coast

Guard, which developed its own techniques and approaches. But, again, the work was directed toward determining what the government was getting for the money it was paying out and whether it was getting all the revenues it was supposed to get from it.

The Coast Guard is a good example of [an agency that provides a] lot of services [on a] reimbursable basis. GAO found that the Coast Guard had figured out the fees to be charged 30 years ago and had not changed [the schedule].

I think that it was recognized that just getting out a financial statement as such was not an answer to what ought to come out of any evaluation of what is going on in the federal agency and of what benefits were being realized.

You could not just put a price tag on services that did not really get into the accounting stream at all. They are there, but it then becomes a question of how do you determine whether these services are worth the money that they are putting into them. And that then gets closer and closer to program evaluation.

That again is not a thing that came in there overnight. A lot of people's thoughts went into this thing prior to 1966. But there was no question about it that subsequent to 1966, there was much more emphasis put on that kind of a thing and the terminology and the glossary used also changed to take that into account and to better illustrate it or describe the impact.

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## Comparison Between Approaches of Campbell and Staats

In response to questions, Mr. Samuelson compared Comptrollers General Campbell and Staats (entered office in 1966) in terms of their approaches to the business of the Office, and he explained how he perceived Mr. Staats' initial objectives and how Staats communicated them to the GAO staff.

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This is going to be awful hard to answer. I think Mr. Campbell was probably more fiscally oriented in his background. I do not know whether he had such an individual impact on what was going on. He placed much more responsibility on people and then followed up to see how they were discharging that responsibility. He did that through his close contact with what was being worked on and with the reports that were

going to come out of it. He followed up on reports very religiously in my case, anyway.

But he never did get into what I was doing very much, except that he might suggest that I ought to look into a particular matter or read something in the paper. He might say, "Well, what are we doing in this area?" This is how he was at least in my case; now whether that was so in every case, I do not know. But, for example, Mose Morse developed a program to have job reviews. But I had only one job review in all those years [with Mr. Morse, in the 1950s].

While others, like Bob Long and Ted Westfall, had these job reviews, I escaped them all. Yes, only once did I have a review. But I was traveling a lot. Whether that was a factor or whether they were satisfied with what I was doing, I do not know. But others I know went through that job review process, and we used it in our own work. Through that job review process, we determined which jobs had higher priority and that sort of thing.

But Mr. Campbell himself reviewed the work at least with me. He may have also done this with Morse, Larry Powers, and Karney Brasfield.

But when Staats came in, Staats was not fiscally oriented, although he came from the Bureau of the Budget. He was more of a management type of a guy. That was evidenced in his interests.

Well, obviously you followed the boss. He had an interest here, so we tried to satisfy his interest. I guess that developed over a period of time.

Mr. Staats was a manager; he had an economics background; and he had this long, long experience in the Bureau of the Budget. He had the PPBS [planning, programming, and budget systems] background and knew all related techniques. The people he dealt with, his understanding of government, and his interest all helped to influence his thinking.

Undoubtedly, he called people on the phone that might have given some advice on one thing or another. We knew this was going on, and we just worked it into our interests to satisfy his. Also, I think, we saw the benefits of it. I think that if we had not seen the benefits, we would not have gone ahead willy-nilly just because he liked it. If it was not the way to go, we would be discussing that point of view during those program-planning-type reviews that he instituted.

Of course, I continued to give him the same reports that I furnished Mr. Campbell. Now if Mr. Campbell did not have that report about the third or fourth of the month, he would be on the squawk box and ask, "Where is that report?"

So that was a major effort to get that status report up there to Mr. Campbell by 3 or 4 days after the close of the month. And he preferred that I bring it up; he would sit down there, look at it, and put notes in his copy. He would say, "Well, when is this report getting out?" So I would say, "Well, I do not know, we are having this problem, that problem, or some other problem." He would say, "Well, you better do something about it."

So he followed up on that. If I said the report is going to be out in the latter part of the month, I could be assured that, unless he was out of town or something like that, about the 25th or 26th he would be on the squawk box asking, "Where is this report?"

But he religiously followed up. There were other reports I gave him too: reports about people on the staff, the personnel report, etc., that we designed for our own needs.

But we satisfied him with it too. He was inclined to accept what I myself needed or thought I needed as a Division Director. At least, that was so in my case.

But he might suggest some changes in areas where he had his special interests. But Staats, I think, was inclined to obtain support for the kind of interest he had. So there was that difference, but this was not a change that happened just like the next day.

It was kind of a thing that grew over a period of time, as his program planning staff developed the needs and the options. They had these reviews every so often; that was an evolutionary process. But he emphasized the management reviews and, of course, then got into these program results reviews. He was not inclined to have much interest in the fiscal end of programs.

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## Timeliness of Reports

Mr. Samuelson commented on the long-standing issue, in which the Congress exhibited much interest over the years, of timeliness of GAO reports.

Well, there was no question about it, that the apparent timeliness of getting reports out was a factor from as far back as I can recall. Some of it was unfair though, in particular in the early days, and in essence one thing that has helped is working with the Congress in getting out a report.

Do not forget that Mose Morse was a perfectionist in reporting. That filtered down. Mr. Campbell was a perfectionist; he reviewed a few reports; and he put notes on the side, some of which were pretty caustic. He would raise questions such as, "What does he mean?"

He did not read too many reports of mine; I do not know what he did on others. But on every one of mine that he reviewed, if he had any questions on them, he would make comments in the margin; he was pretty tough.

Anyhow, the Congress, and particularly the appropriations committees, have always been critical of GAO's timeliness of reports.

Let's say the report covered a matter that happened a year ago. They would say, "This is not any good to us; we cannot spend any time on that." Well, that was not fair, if the problem still existed. If the problem still exists, the fact that the data is a year old should not make any difference.

But you could not persuade them. Now, part of that goes back to the historical situation, I suppose. The appropriations committee staffs and others looked at GAO and its staff as a competitive threat.

Well, I do not know how strong a feeling I have on it, and it may not be fair to characterize the whole staff for all that. But I have in mind the Interior Committee staff up there particularly. Part of that was in the nature of the program, which impacts very critically on individual groups there. We had a hell of a time getting people that were interested in the water and power projects to have an interest in what we were doing.

Well, they felt that we in GAO were working for the government, that we ought to be able to put our services and our talents to the best possible use, and that we should not be competitors. But they viewed us as competitors; there was no question about it. And maybe it is partly due to our staff too, myself, in particular. I do not know. But I had a hell of a time getting to see those people.

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About the lateness of GAO reports, Mr. Samuelson stated further:

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I looked at that situation. In many cases, the conditions still existed. The fact that the data in those cases was 2 years old should not have made a bit of difference; that was our position. We could never sell it up there; they would not listen to us.

I think that was particularly true of the staff of the House Interior Subcommittee; the Interior Subcommittee on the Senate side was even less receptive.

We did not have a ghost of a chance at getting them interested, except when it directly impacted on their particular local area. Then they were interested.

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## GAO Reorganization in 1972

Mr. Samuelson served on the task force that studied GAO's structure before the major 1972 reorganization. Mr. Samuelson spoke about his reaction then to the possibility of reorganization and his role after the reorganization. He prefaced his remarks by describing the reorganization under Comptroller General Campbell.

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Well, I think you have got to expect reorganization when a guy comes in; when Mr. Campbell came in, he made changes. He was there a while before he made any changes, except for some minor changes that happened to involve the Office of Investigations. A basic change involving the Accounting Systems Division occurred later. He abolished it and moved its staff to the operating divisions; that was kind of a major change.

It was pushed, I guess, by a Congressman from California [Glenard P. Lipscomb], who wanted that division abolished. I do not know whether it was a major factor, but nonetheless he wanted to get at Walt Frese [Director of the Accounting Systems Division]; Walt had never hit it off with this Congressman.

When he came into the Congress, he asked around as to what interest he could take in some activity in the federal government that would help him. He wanted to get into something where he could make an impact; he was an accountant. So the Speaker of the House at the time said,

“Well, pick up a particular area, and make it one in which you are the expert.”

So he promptly selected GAO, it being in the accounting area, as the organization in which he would have expertise and where his accounting background would help. He made a study of GAO; he just did not see this separation of accounting systems work from audits, as I understand it; he pushed for consolidation. Of course, Frese argued strongly for a separation. Some of this I am quoting from hearsay because I was not that close to it.

So finally, to get Lipscomb off his back on the thing, Mr. Campbell went ahead with the reorganization.

I heard this version of what happened expressed by many people. So you expect a man to make a change. After all, Staats came in, and he was there a number of years—1966 to 1972—before he made these changes.

He accepted the organization for quite a while. I think you had to expect that he was going to tailor the organization to fit his management style.

So I am willing to accept that. If I am working with somebody and he is my boss and if this is what he wants and he is making this decision on the basis of his knowledge of the facts, I will go along with it. If he does not have the facts right, then I think I ought to tell him so and point out what the impact of his suggestion might be. I think that is why he used this group of ours to advise him.

Now, it did not come out wholly the way I suggested. One of the things I was kind of pushing for was one head of a consolidated audit division.

I think there was a lot of merit to that under the concepts that we operated at that point in time. I do not think that with the subsequent changes and factors that we use now to make evaluations and that sort of thing, the concept I had suggested really would have worked very well. I always thought that Staats knew what he was going to do before he had this group; maybe it is unfair, I do not know.

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## Appointment as Assistant Comptroller General

Mr. Samuelson discussed his appointment as an Assistant Comptroller General in 1972 and how he operated in the position.

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I do not think it worked too badly; I think it was an opportunity to broaden the responsibility. Of course, my management style has always been—at least I think it has always been that way—to give the subordinates responsibility; that means that I let them have an opportunity to make a mistake as long as they did not make mistakes twice in a row.

If a person is not making a mistake occasionally, I would say what Theodore Roosevelt said, “Show me a guy that does not make a mistake, and I will show you a guy who does not do anything.” That was a factor that has worked well and has had a lot of merit. I was named after Theodore Roosevelt anyway. My second name is Theodore. My dad had such a high regard for Theodore Roosevelt that he named me in 1906 after Theodore Roosevelt.

But, nonetheless, I feel that one should give a guy responsibility, but one has to have some mechanism of control, so he does not go off like a wild gun. If one gives him an opportunity to make a mistake, one usually develops a good man.

Initially though, the three divisions reported to me. And then the later reorganization took me out of the picture.

I do not say that I was completely happy with it; it would be unfair to say that. But, nonetheless, as to the three guys—[Gregory] Ahart, [Victor] Lowe, and [Henry] Eschwege—I think reporting directly to the Comptroller General enhanced their responsibility—and therefore enhanced their ability to show what they could do without having an overlay. So maybe it was not the right way to do it, but I did not feel that I should get down into completely reviewing what they were doing and knowing exactly what they were doing in every angle of every job. I do not know whether Mr. Staats looked at the Assistant Comptroller General to do that; I never did find out really.

Subsequently, those three directors reported directly to Staats. I did not know what my responsibility was then; it was not too clear. I handled special projects; I guess that was what came out of it. Anyway, I was



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winding up my career in those 2 years. But you have to expect change; it was one of those things that you have got to live with and you cannot be bitter over change. You have to recognize that it is a fact of life.

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## The Planning Process

Mr. Samuelson discussed the planning process, the concept of issue areas, and their utility in planning GAO's work.

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By the early 1950s, we each did our own planning. I did my planning out there in the West, when I was out there at the Bureau of Reclamation and the Corps of Engineers. Our planning may have been not too deep on some things. But we would get our people together and we decided this is what we ought to do in this area, that area, and the other areas. And we drew up our audit program and carried it out.

Nobody reviewed our plans initially when I first went out to the West Coast. Planning was still in the infancy stage, though. So there again is where development came along, and then Mose moved in. I guess that was still under Campbell. He established a program of planning; I do not know whether he called it that. But we had a form that we used to budget our time; we compared the time it took with the budget we had made. I, for one, wanted to have this planning.

But as time developed, as more and more groups of people were established, more interest developed in planning and so the planning process became much more important. And Mose pushed for strong planning. We made our input, and we got the input from his staff. So then the planning became much more centralized. Even if Staats or any other individual had not come to GAO, the planning process would have been improved.

But Staats, of course, having a background of management, obviously accelerated the effort; no question about that. Whether it was good or bad, I think we have to have centralized planning in the complex situations that we have today. Every corporation has got a planning vice president.

There was no question that Staats, his background, his interests, the number of people, and the different disciplines we were bringing in all pointed to the need for central planning; otherwise, people would be running all over each other.

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## The Role of Regional Offices

Mr. Samuelson, who established one of the early GAO field offices, talked about the current system (1980) of regional offices operated by GAO. Mr. Samuelson first discussed the headquarters handling of reports he sent in from the field in the early days and then commented on the regional offices.

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We sent them over to Morse. He handled them all. He gave them a real good going over.

I remember one report on the Bureau of Reclamation where he had 60 pages of comments on our report—it was my report. I had spent a lot of time on it; I was madder than hell and complained about it. They said, “Well, you have to do this; you have to make these changes.” I said, “Okay, I will make these changes.” Mose and I generally got along.

Mose and I did have some battles. I was not afraid to speak up about my side of the story, but if he said, “This is it,” obviously, I would do it exactly the way he wanted it.

The way the federal government is organized now, most of its agencies are headquartered in Washington. Now, it is true, TVA is down in Knoxville, and there are some headquarters in other places. But those are relatively “small potatoes” in the total federal government. Now as long as the federal government operates that way, GAO has to operate similarly, in my opinion.

We cannot have 15 regional offices running in to the central office in the Bureau of Reclamation here in Washington, for example.

I just think the nature of the beast prevents letting the regional managers run their own shows completely. Now, that does not mean that they should not be given as much responsibility as they can carry. They should have a very good piece of the pie. But we also have a problem of travel money; it takes an awful lot of traveling, and travel money is costly these days [1980]. It costs \$40 or \$50 to stay at a hotel or a motel.

We have to have contact with what happens here in Washington.

Now, where the right balance is, is a real management problem; it has to be dealt with to satisfy the regions and to satisfy Washington. Also, we must satisfy the recipients of the reports. I think that, in most cases, we cannot have the work going on in the field without having knowledge of

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the agency operation here in Washington. We have to have an ability to go in there and see whoever is responsible and keep in touch as the work load warrants. This is my opinion.

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## Access-to-Records Problems

The Congress passed a law in 1980 giving GAO the authority to use the courts to obtain access to records of federal agencies and to issue subpoenas to private contractors. Mr. Samuelson discussed his involvement in access-to-records problems during his GAO career.

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Well, it probably is not a big factor in the total picture, but we had to deal with it; no question about it. In the very early stages of our work at Interior, we had problems with getting access to records in the Bureau of Reclamation, for example. We did have problems getting the budget data until the budget report was released by the committee.

That was a problem, but we would run around those problems by going to the field.

Let's say we were dealing with a project in Oklahoma City. Well, we would go to Oklahoma City, where we would be working anyway, and the local federal people gave us the data.

We never had any problem with the local people; it was the people here in Washington. Otis Beasley, of course, did not like GAO; he was the Assistant Secretary for Administration [at Interior].

We had a lot of problems with Beasley. We did get him squared away in the last 2 years. I do not think it is a problem now.

That can be a nagging, frustrating problem, this access-to-records issue. Anything that can be done to make it easier to gain access certainly makes for a better attitude on the part of staff in working with that particular agency or area.

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## Concluding Remarks

Mr. Samuelson concluded the interview with the following observations:

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Of course, I have been speaking as to how GAO has affected me. I think that GAO has been a wonderful organization over the years. There has

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been some frustration, and there have been some disappointments and some things that have not worked out completely. But by and large, I have been treated very well in GAO. I have the kindest feeling toward GAO, and I always try to defend GAO. I think GAO is a much better organization today than it has ever been.

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